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State of New York.

No. 40.

IN ASSEMBLY,

January 26, 1863.

FOURTH ANNUAL REPORT OF STATE ASSESSORS.

ALBANY, January 12, 1863.

To the Assembly:

The undersigned having been connected with the Board of State Assessors since its organization in 1859, and being the senior Assessor, and believing a subject which interests all the taxpayers in the State is of such grave importance, that it should be submitted to them or their representatives at an early day, begs leave to present the following report.

Differing with his colleagues in regard to its importance, he is constrained to make it upon his individual responsibility, and from his own resources. His colleagues are in no wise to be held responsible for its imperfections, its sentiments, inferences or conclusions.

THEODORE C. PETERS,

Senior State Assessor.

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(1862)

REPORT.

The within is the result of personal examinations of each and all the counties by the State Assessor during the four years of the existence of the office. It is the first time that he has been able to make the report embrace all the real estate of the State.

Owing to the absence of any reliable statistics bearing upon the subject referred to them, the Assessors have been compelled to adopt a system of their own, and to carry it out under serious difficulties. In their personal examinations they soon discovered that there was no fixed standard for judging of the value of real estate, either in country, city or villages; that scarcely two individuals could be found, in any locality, that agreed as to the relative or positive value of their own or their neighbor's land, much less as to that of their own or an adjoining town or county. It was not uncommon to find the same grade of land in one county separated only by the county line from the land of another, and of equal value, assessed in the one from thirty to fifty per cent. higher than the other. It was found everywhere that the least productive lands bore a much higher valuation, in proportion to their intrinsic value, than those of better quality. The great diversity in the surface and elevation, and the peculiarities of soil and cultivation consequent thereon, rendered any system of equalization of values difficult. There are few counties whose soil is all bad or all good, or where there is not a marked diversity, ranging from the very best to that which is nearly or quite worthless.

It became obvious, then, that some plan of generalization must be adopted, and the farming lands of the State grouped or classified.

As the examination extended, it became apparent, that for agricultural purposes there were three natural divisions into which the lands might be classed; and those counties possessing

the greatest amount or percentage of the lands, properly belonging to any one of those divisions, should be placed in that class.

It was assumed that the value of lands for the purposes of husbandry, consisted in their power to produce the greatest value of raw material for human food or clothing, and at the least expense.

Applying this rule to practice, it was apparent that there were some counties where, from the peculiar adaptability to the growth of the winter wheat plant, and the general cultivation of that cereal, a much larger and more profitable acreable product was obtained, than upon those lands which were not adapted to its natural growth. And inasmuch as it was also found, that nearly or quite all the other grains and plants could be equally as well cultivated as upon those other lands where the wheat plant could not be grown with certainty or success, the counties possessing the greatest amount of this kind of land were considered first class, and, all other things being equal, should bear the highest price per acre.

Those lands, which from their topographical peculiarities and the minerological defects of their soil, cannot be made to produce profitably winter wheat, but are natural to the grasses, and furnish remunerating crops of the spring grains, were placed in the second division, and counties possessing the greatest breadth of this land to their acres, called second class.

But there are large surfaces of land whereon the spring grains cannot be largely or profitably cultivated, but which are admirably adapted to grass, and therefore to the dairy. These lands were placed in the third division, and the counties possessing the greatest surface of these lands are called third class. Into one of these three divisions all the counties are placed, in order to form a general system of valuation both local and relative.

It is obvious that there are other elements which must enter into the valuation besides the capacity of the soil.

The facilities for marketing the products of the soil, modifies cultivation, and a second class soil, near to a great market, may be of greater value than a first class one more remote. Hence the value of lands is affected by the commercial or manufacturing centres which may be within the daily reach of those who cultivate them, and any classification which did not in some degree recognize this distinction, would be more or less defective,

and consequently unjust to other counties not so advantageously situated.

Acting upon the premises thus indicated, the State was divided into the following groups of counties, viz :

1st class, or counties where wheat is made the staple crop, are :

Cayuga,	Niagara,	Seneca,
Genesee,	Onondaga,	Wayne,
Livingston,	Ontario,	Yates.—11
Monroe,	Orleans,	

Those counties which, from their commercial or manufacturing advantages, or from their peculiar location, give such an increased value to their lands as to become a subdivision, in the first class, are :

Albany,	Kings,	Rensselaer,
Columbia,	Oneida,	Richmond,
Dutchess,	Orange,	Suffolk,
Erie,	Queens,	Westchester.—12.

With the exception of Kings and Queens, the soil for natural fertility in any of the last named counties does not compare favorably with those already placed in the first class. Yet, their peculiar location, their easy access to the great consuming market of the continent, their commercial or manufacturing advantages, as evidenced by their large towns and denser population, enhances the value of their lands much beyond those of a more fertile soil, but less favorable situation.

The lands upon Long Island, included in the counties of Kings and Queens, are among the most valuable in the State. That they are not the most productive and populous, is not so much from any defects in the soil, the climate, or location, as by reason of the proprietors or occupants.

2d class, or those counties best adapted to the spring grains, and to grazing and the dairy, are :

Chautauqua,	Madison,	Schuyler,
Chenango,	Montgomery,	St. Lawrence,
Cortland,	Otsego,	Tompkins,
Herkimer,	Schenectady,	Washington,
Jefferson,	Schoharie,	Wyoming.—15.

Although these counties are widely separated, yet in their general characteristics of soil and topography, and consequent agricultural products and industrial pursuits, there is a marked similarity. The large area of wild and unoccupied land in

Herkimer, Jefferson and St. Lawrence, has reduced their acreable valuation much below what the better and more settled and improved portions would otherwise warrant.

A sub-class is also attached to this division, consisting of the following counties, viz :

Greene,	Putnam,	Saratoga,
Oswego,	Rockland,	Ulster.—6.

The county of Oswego is included in this class only because of its city and the great commercial and manufacturing facilities which she possesses, over many of the first class counties. The position of the other counties, and not their soil, places them in this division, as but for location they would be in the 3d class.

3d class, or those counties mainly dependent upon grazing, are :

Allegany,	Delaware,	Lewis,
Broome,	Essex,	Steuben,
Cattaraugus,	Franklin,	Sullivan,
Chemung,	Fulton,	Tioga,
Clinton,	Hamilton,	Warren.—15.

These counties are also widely separated, yet in their general characteristics, being more or less mountainous, or broken into rough and hilly surface, and containing large areas of heavy timbered lands, but partially accessible to the lumberman or hardy pioneer, they bear a marked similarity. Still those counties which form our southern range, are the most valuable, and will ultimately sustain the densest population.

Having thus grouped the counties and classified them according to the productive capacities of soil, and advantages of location and peculiar resources for concentrating a large population within their bounds, other sources of information were sought which might throw light upon the subject.

It was found that population was an index to the capacity of the soil for profitable production, as well as an evidence of accumulated wealth, and the proportion of acres to the individual in each county, would obviously point out the capacity of the county for taxation. For the more acres to the individual, as a general rule, the less ought those acres to pay.

The State census of 1855 was consulted, and a large amount of facts gathered, bearing in some degree upon the value of land in the several divisions. These have been tabulated and will be found in table A, hereto annexed.

A more extended and minute examination of the several coun-

ties would warrant a change of some few counties from the class which they now occupy.

Each county has been examined in a special manner. First the towns have been classified, and then the lands in each town classified and appraised, and thus the aggregate value of the farm lands in the towns ascertained, and by the towns a valuation for the whole county established. This may be considered the local or home value, and is generally below the cash value of farm lands, as appears by the U. S. census of 1860, as will be seen by reference to the statistics of each in the body of the report. The relative or equalized value would in some degree be indicated by the local valuation, except in those counties belonging to the 2d and 3d classes, for in each, the local valuation is much higher in proportion to acreable product than that of the 1st class, and in the equalization of these values, reference has been had to local markets or to the facilities for reaching the controlling markets of the country. Thus counties along the line of the several canals, which have in addition parallel lines of railroads, have greater facilities than those which have only one line of public works. Those counties having none of these advantages or only a small section intersected by these works, are regarded as less valuable, though the lands may be equal in other respects. It is evident that counties which have those advantages of intercommunication, will naturally increase more or less rapidly in population and wealth, and are therefore better able to discharge an increase tax than those which remain stationary, or increase at a very slow rate.

Purely agricultural counties will increase very slowly in population and wealth, while those having manufacturing or commercial centres must be constantly increasing in each.

The farming lands, though embracing nearly the whole area of the State, by no means represent the whole value of its real estate. They do but represent only a moiety.

The real estate for purposes of taxation is divided into farming lands, city and village real estate, and real estate of corporations.

And until more attention is paid in the country by the local assessors and boards of supervisors to dividing village from other real estate, much uncertainty will prevail in regard to the value that shall be placed upon village property. All freeholds under ten acres are assumed by the assessors to be village prop-

erty. And when it is considered, the tendency is to rapidly increase urban or suburban freeholds, the importance of making a marked distinction between urban or rural freeholds is important. No just and equal mode of equalizing can be established among counties which do not recognize these distinctions in real estate. Two counties have made model reports in this regard which are worthy of imitation, viz: Cayuga and Chautauqua. Cayuga county supervisors have however improved upon the model furnished by Chautauqua. The statement of "material statistics" which is attached to each county, has in a condensed form all the reliable statistics which are supposed to bear upon the valuations of the real estate therein. These facts have been tabulated, and are found in table B, hereto annexed.

The great disparity in the local assessments of real estate in the counties belonging to the same group or class is worthy of especial attention. But in order to make that disparity still more apparent, the rate of assessment to population is also tabulated, and shown in table C. And the facts disclosed by those two tables are sufficient to establish beyond all controversy the importance of a system of annual equalization as long as there is to be a State tax collected.

It should be noted in regard to the difference between the acres reported by the United States census, and those returned by the supervisors to the Comptroller, that it arises from the manner of making the census, and the assessments.—The lands in the census are only those occupied or included in the farm, or within its fences; whilst in assessing, all the lands in the county occupied or unoccupied are assessed and returned. And it is worthy of consideration as showing the unequal manner of making assessments, that in many counties, it is the practice to assess all the lands included in the farm, but in others a wide margin is allowed for roads, which makes a material difference in favor of the county that returns the least land to its area, for the State Assessors can only be governed by the amount returned by the supervisors to the Comptroller.

In this connection it may be proper for the Assessors to call the attention to the illegal practices of the board of supervisors of Columbia county, whereby the State has been defrauded of its just revenue, and the other counties compelled to pay the tax which rightfully belonged to this county,—a practice so at variance with all right notions, that it is time the legal remedy

should be applied to men who disregard their solemn oaths, and make their official position a means of plundering their neighbors.

The supervisors of the county of Columbia have been in the habit, for many years past, of equalizing their tax valuations at one sum, and returning to the Comptroller, as the basis of their valuations, a sum some millions less; in the last returns for 1861, at least three millions of dollars less than the sum whereon their own taxes are assessed. There is less excuse for this fraud, from the fact that the attention of the proper authorities in the county was called to this matter, and a reform promised.

The Assessors recommend that the whole matter have a legal investigation.

PERSONAL ESTATE.

The terms of the statute creating this board, and the board of equalization, are not sufficiently explicit to warrant any attempt at equalizing the personal estate, as in the case of real property. But if the Assessors have found great inequality existing in the assessments of land, they have found still greater, and more glaring ones in regard to personal estate. And that it may be made more patent, they have compiled a table showing the amount of bank capital in each county, and the rate to each individual, as well as the whole personal estate returned, and also its proportion to the individual.

Attention is called to these facts in table C. But in order that the subject may have a fuller discussion, tables are here inserted grouping the counties that ought to show about an equal amount of personal property to each individual, beyond the capital of the banks. In those counties having the greatest amount of banking capital, it is but fair to expect the largest amount of personal property for taxation, independent of aggregated capital of the banks, yet such appears not to be the fact.

The following table of the counties comprising the group of first class counties, from soil, as well as from soil and location, exhibits the whole amount of personal property to each individual, the banking capital to each, and the excess of personal estate over banking capital to each person.

TABLE,

Showing the relation of Personal Estate to Banking Capital, and the rate per capita.

COUNTIES.	Rate to each person of personal property.	Rate of bank capital to each individual.	Excess of personal estate over bank capital.
Class 1st. :			
Cayuga	\$61	\$17	\$44
Genesee	57	10	47
Livingston	58	12	44
Monroe	44	24	20
Niagara	35	7	28
Onondaga	36	15	21
Ontario	75	5	70
Orleans	35	6	29
Seneca	57	9	48
Wayne	35	6	29
Yates	47	1	46
Average			<u>\$39</u>
Sub Class 1st. :			
Albany	\$55	\$28	\$27
Columbia	92	22	70
Dutchess	124	26	98
Erie	47	17	30
Oneida	29	20	9
Orange	94	25	69
Queens	92	--	92
Rensselaer	84	43	41
Richmond	35	--	35
Suffolk	48	3	45
Westchester	70	6	64
Average			<u>\$53</u>

An analysis of this table shows that six counties of the first class are above the average of personal estate over the banking capital, whilst five are below. Monroe county for instance has only \$20.00 of personal property per capita over her banking capital, and yet the county should compare with the best of the class. There is no good reason, unless it be in the failure of the local assessors to do their duty, that this county should fall so

far below Ontario or Yates, Seneca, Livingston, Genesee or Cayuga. Both Monroe and Onondaga have each more accumulated capital than any of the other counties named. In the contrast of Wayne with Yates, it is equally apparent that the assessors have failed to do their duty, for Wayne is a far more wealthy county than Yates. All the delinquent counties should be brought to at least a par with the six whose assessors seem to have done their duty so much more faithfully and fearlessly than those of the others.

But if there be glaring evidences of dereliction of duty in the counties above mentioned, what shall be said of the want of justice which is apparent in the other counties in the group?

The contrast presented by the counties of Columbia, Dutchess, Orange, Queens and Westchester, to Albany, Erie and Oneida, is so marked that the conviction is forced upon the mind that these results are not by reason of ignorance or the lack of property, for the counties of Albany and Erie and Oneida, have greater means of wealth, than Columbia at least, and are superior to Orange. Even Suffolk, which is only a third rate county as it regards soil and its present productive capacity, and has no large towns for commercial or manufacturing purposes, returns a greater amount of individual personal estate, than either Erie or Oneida, and but a few dollars below Albany.

But the counties in the next group present contrasts quite marked, as the following table shows—though it is evident that in the more exclusively rural or agricultural counties, individual personal property has been made to bear a juster proportion of the taxes. The county of Montgomery presents the peculiar fact that it has no individual personal property for the assessors; the banks not only paying all the tax on personal estate, but furnishing four dollars per head capital towards paying other taxes. In other words the personal estate returned does not equal the banking capital by over \$100,000. When it is known that the county is among the most wealthy in its class, further comments would seem to be unnecessary.

TABLE,

Showing the valuation of Personal Estate to Banking Capital, and the rate per capita.

COUNTIES.	Rate to each person—personal prop'ty	Rate to each person, bank capital.	Rate personal over bank capital to each person.
Second Class :			
Chautauqua	\$31	\$9	\$22
Chenango	39	6	33
Cortland	24	2	22
Herkimer	47	19	28
Jefferson	39	11	28
Madison	51	17	34
*Montgomery	21	25	--
Otsego	44	15	29
Schenectady	40	12	28
Schoharie	25	15	10
Schuyler	18	3	15
St. Lawrence	20	5	15
Tompkins	43	11	32
Washington	70	24	46
Wyoming	26	3	23
Average			<u>\$26</u>
Sub Second Class :			
Greene	\$37	\$14	\$23
Oswego	24	14	10
Putnam	70	22	48
Rockland	58	4	54
Saratoga	55	12	43
Ulster	32	13	19
Average			<u>\$33</u>
Third Class :			
Allegany	\$18	\$2	\$16
Broome	24	11	13
Cattaraugus	9	--	9
Chemung	31	13	18
Clinton	15	3	12

*Rate of bank capital over personal to each person \$4.

COUNTIES.	Rate to each person—personal prop'ty	Rate to each person, bank capital.	Rate personal over bank capital to each person
Delaware	\$37	\$7	\$30
Essex	16	3	13
Franklin	13	5	8
Fulton	22	10	12
Hamilton	1	--	1
Lewis	21	4	17
Steuben	34	4	30
Sullivan	13	5	8
Tioga	34	14	30
Warren	20	12	8
Average			\$15

In the above table of the third class counties, both Broome and Chemung are fully equal to Tioga in personal estate, yet they fall far below, and show plainly that the assessors in each of those counties very seriously neglect their duties.

Some power should be given to the Equalizing Board, when such serious neglect of duty is manifested, to equalize upon the real estate, or upon the personal property, the just proportion which the personal property ought to bear in each county. The Assessors are satisfied that in no other way can the public sentiment of a county be so readily converted as to make all the people of the county pay for the incapacity or the neglect of duty by the local assessors.

But a very small portion of the vast personal estate has as yet been reached by the local assessors. Over one-third of the amount which is returned to the Comptroller for the year 1861, is aggregated capital in banks. If we take from this, the banking capital belonging to Brooklyn and New York, we have only about one-tenth of the banking capital outside of these cities, and reference to the tables will show what proportion that bears to the other personal of the city.

Of the personal estate of the citizens of this State, some idea may be formed from the facts disclosed by statistics of the Insurance Bureau. In a late report from that department, it appears that the amount at risk in the several insurance companies of this

State, including life risks, Dec. 1, 1860, was	\$1,001,846,455 57
Of other States doing business in this State,	599,187,243 31
Total risks	<u><u>\$1,601,033,698 88</u></u>

A sum which considerably exceeds the amount of all the real and personal estate assessed during the year 1861. Of this vast amount of risks, only some \$130,000,000 were on lives.

Generalizing.

Perhaps a glance at the material resources of the State, as gathered from the very imperfect statistics which now exist, may not be without use, and come fitly within the perview of this report.

But in order to make such a statement just to all, the city of New York and the county of Kings should be included in one class; for to this centre naturally flows the capital of the whole Union, and they can in no sense be considered as possessing other than a strictly urban population. Other counties have large cities within their borders, and partake more or less of the character of urban, suburban and rural populations. A more perfect system of making assessments and taking the census, would facilitate the collection of data for important and reliable statistics, which would be of great service, not only in our own State, but would be of important service in showing to other countries our great resources.

The whole population of the State by the U. S. census of 1860, was	3,880,728
Population of New York city	813,669
Population of Brooklyn and Kings ..	279,122
	<u>1,092,791</u>
Country population	<u>2,788,937</u>
Value of real estate in New York city	\$406,882,790
Value of real estate in Brooklyn, &c	98,509,344
Total local assessors value of real estate	<u><u>\$505,392,134</u></u>

Value of real estate to each individual in the two cities, \$465.00.

Personal estate in New York city and Brooklyn, by local assessors, \$187,264,406.

Value of personal to each person, \$172.00.

Total of real and personal in New York and Brooklyn, to each individual, \$637.00.

Population of country, 2,787,937.

Real estate in country, per local assessors, \$615,742,346.

Value of real estate to each person in country, \$172.00.

Personal estate in country, per local assessors, \$126,538,276.

Value of personal estate to each person in country, \$45.00.

The average of persons to a family in this State is 6, which gives 182,130 families in New York and Brooklyn, and the value of real and personal estate to each family is \$3,822.

Out of New York and Brooklyn, there are in the State 494,984 families, and the average real and personal estate to each is \$1,596.

These statistics serve to show how important it is that some system should be established whereby the material interests and resources of the State should be annually collected and preserved, and vitalized by being placed before the whole people.

It is interesting to observe by the limited facts herein disclosed that the city population is rapidly gaining upon the country. The day is not distant when more than one-half of the population of the State, including its cities and villages, will be either urban or suburban. It also shows that the tendency of our public improvements in canals and railroads is to build up important commercial or manufacturing towns in all favorable positions throughout the State, and thus afford increasing markets to the farmers upon the surrounding lands.

The following descriptions of the counties and their resources are necessarily brief, but they form the first complete system of valuations for equalizing them which has yet been placed before the Legislature.

THE COUNTY OF ALBANY.

Albany county is bounded on the east by the Hudson river, north by a part of Saratoga and by the county of Schenectady, west by Schoharie, and south by Greene.

The surface is broken, much of it approaching to hilly or mountainous. As a farming county, Albany is ranked in the second class, its soil not being suitable for the successful cultivation of winter wheat as a staple crop. But it is well adapted to spring grains and to grazing, whether for the shambles or for the dairy. The general elevation of the land materially modifies both the productiveness of the soil, and the modes of farming it.

The city of Albany is both a commercial and manufacturing centre of increasing importance, and the hydraulic power furnished by the Mohawk river has already caused the rapid growth of an important manufacturing town.

The advantages thus possessed of good markets easy of access, and the importance of commercial and manufacturing facilities, furnished by the Hudson river and the railroads converging to its central town, will annually increase its population and wealth, and its assessments should receive an annual revision. Its material statistics are as follows :

Acres returned by supervisors in 1861, 308,148.

Average price per acre for farm lands as fixed by Board of Equalization, for 1862, \$50.00.

Same as equalized in 1862, \$39.00

Acres reported by the U. S. census, 1860 :

Improved	246,097
Unimproved	58,745
	<u>304,842</u>

Cash value of farms per acre by U. S. census 1860, \$49.90.

Aggregate value of farm lands	\$15,407,400
Value of real estate of city	23,000,000
Value of real estate of corporations and villages ..	4,000,000
Total State Assessors valuation of real estate	<u>\$42,407,400</u>

Same as equalized in 1862, \$33,077,772.

Cash value of farms by U. S. census, 1860	\$15,164,441
Add State Assessors value of real estate of city ...	23,000,000
Add State Assessors value of real estate of corporations and villages	4,000,000
Total value of real estate on basis of U. S. census and State Assessors valuation of city, villages, &c.	<u>\$42,164,441</u>
Real estate equalized	\$33,077,772
Add personal returned for 1861	6,276,718
Total taxable	<u>\$39,354,490</u>

ALLEGANY COUNTY.

Alleghany county is bounded on the east by the county of Steuben, south by the Pennsylvania line, west by Cattaraugus, and north by Wyoming and a part of Livingston. It forms one of the frontier counties of the southern tier of counties.

Its surface is mountainous toward the State line; but towards the middle and north part it is hilly and broken. The soil of that portion which is drained by the Genesee river is much superior to that drained either by the Susquehanna on the east, or Alleghany on the west. It is yet a comparative new county, and there is much of its surface in forest or only recently cleared. In its soil and general agricultural capacity it is only a third class county, being better adapted to the dairy than any other branch of farming. It may be considered, however, as one of the best of its class. The elevation of the land modifies its agriculture, and neutralizes much of the productive power of the soil.

The railroad and canal through its territory furnish ample facilities for the rapid and cheap transit of its products to market, and all that are required to fully develop its resources. It has many villages which are flourishing, a considerable hydraulic power, but not at present any manufacturing centre of importance. Its population will increase slowly, and the valuation will require a revision only biennially.

Its material statistics are as follows:

Acres returned by supervisors in 1861, 641,093.

Average price of farm lands per acre as fixed by Board of Equalization for 1862, \$15.00.

Same, as equalized in 1862, \$11.70.

Acres reported by U. S. census 1860:

Improved	288,240
Unimproved	220,084
	508,324

Cash value of farms per acre by U. S. census, 1860, \$22.00.

Aggregate value of farm lands..... \$9,616,395

Value of real estate of corporations and villages.. 1,300,000

Total State Assessors' valuation of real estate.. \$10,916,395

Same as equalized in 1862..... \$8,315,441

Add personal estate returned for 1861..... 754,257

Total taxable

[Assem. No. 40.]

\$9,069,698

Cash value of farms by U. S. census, 1860.....	\$11,188,723
Add State Assessors' valuation of villages, &c....	1,300,000
	<hr/>
Total value of real estate on basis of U. S. census, and State Assessors' valuation of villages, &c....	\$12,488,723
	<hr/> <hr/>
Real estate as equalized, \$8,315.	

BROOME COUNTY.

Broome county is bounded on the south by the State line of Pennsylvania, east by the county of Delaware, north by Chenango and part of Cortland, and west by Tioga. It is a frontier county, with an elevated, hilly and broken surface, and in its general characteristics belongs to the third class, or dairying counties. That portion which has intervals along the rivers is valuable land. But the river bottoms form only a small part of its area. The railroads and the canal, which traverse the county in various directions, furnish ample facilities for the full development of all its resources, by giving a ready and cheap transit for its products to market. It has much valuable hydraulic power, which is as yet used to but a moderate extent, and there is no manufacturing centre of importance. It is yet a comparative new county, as large tracts of its surface are covered with a dense forest. But it is gradually increasing in its inhabitants and wealth, and its assessments will require a revision as often as once in two or three years. Its material statistics are as follows:

Acres returned by supervisors, 1861, 431,081.

Average price of farm lands per acre, as fixed by Board of Equalization in 1862, \$18.00.

Same, as equalized in 1862, \$14.04.

Acres reported by U. S. census :

Improved	186,529
Unimproved.....	121,700
	<hr/>
	308,229
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Cash value of farms per acre by U. S. census for 1860, \$28.13.

Aggregate value of farm lands \$7,759,458

Value of real estate of corporations and villages... 2,700,000

Total State Assessors valuation of real estate... \$10,459,458

Same, as equalized in 1862.....	\$8,158,328
Personal estate for 1861.....	854,585
	<hr/>
Total for taxation.....	\$9,012,913
	<hr/> <hr/>
Cash value of farms by U. S. census, 1860.....	\$8,671,591
Add State Assessors valuation of villages, &c.....	2,700,000
	<hr/> <hr/>
Aggregate value of real estate on the basis of U. S. census and State Assessors' valuation of vil- lages, &c.....	\$11,371,591
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CATTARAUGUS COUNTY.

Cattaraugus county is bounded on the east by Allegany, south by the Pennsylvania line, west by Chautauqua, and north by the county of Erie and a part of Wyoming. The surface is generally hilly and broken, and largely covered with forests. The south part is of such a nature, by reason of its precipitous hills and thin soil, that it will never be of much value for agricultural purposes. The valleys are narrow, and the general elevation of its hills such as to modify its agriculture, and make it only a third class county. It is a valuable dairying county. The railroad facilities are abundant to develop all its resources. There is no important hydraulic power in the county now occupied, and it will be a long time before any manufacturing centre can be created within its bounds. The population and wealth will increase slowly and its valuations will require a revision only at intervals of four or five years.

The material statistics are as follows :

Acres returned by supervisors in 1861, 801,302.

Average price of farm lands per acre as fixed by Board of Equalization for 1862, \$11.

Same, as equalized in 1862, \$8.57.

Acres reported by U. S. census, 1860 :

Improved.....	297,133
Unimproved.....	257,279
	<hr/>
	554,412
	<hr/> <hr/>

Cash value of farms per acre by U. S. census, 1860, \$14.00.

Aggregate value of farm lands..... \$8,814,322

Value of real estate of corporations and villages.. 1,500,00

Total State Assessors valuation of real estate.. \$10,314,322

Same, as equalized for 1862	\$8,045,172
Personal estate for 1861	419,282
	<hr/>
	\$8,464,454
	<hr/> <hr/>
Cash value of farms by U. S. census, 1860	\$11,210,205
Add State Assessors value of villages, &c.....	1,500,000
	<hr/>
Aggregate value of real estate on the basis of the U. S. census and State Assessors valuation of villages, &c.....	\$12,710,205
	<hr/> <hr/>

CAYUGA COUNTY.

The county of Cayuga is bounded on the north by Lake Ontario, on the east by parts of the counties of Oswego, Onondaga and Cortland, on the south by Tompkins, on the west by the county of Wayne, part of the county of Seneca and the Cayuga lake.

It extends entirely across the wheat lands of the wheat region, and embraces portions of the second class lands on its south-eastern bounds. Its surface is generally undulating, and in a large portion the soil fertile, and well adapted to the growth of winter wheat, or to the successful cultivation of spring grains and to grazing.

It has extensive hydraulic power, which is to a considerable extent profitably improved, which is creating an extensive manufacturing centre. Its great advantages, in regard to the canals and numerous railroads, in developing the hydraulic power and its manufacturing capacities, is rapidly increasing its population and wealth, making one of the important inland counties whose valuations will require annual adjustment. The presence of one of the State prisons in the county adds sensibly to its increasing wealth.

It should be remarked in connection with the farming lands of this county, that the marshes occupy a considerable tract which, until drained, are productive of no income to the owners and cannot be made available for public revenue. When properly drained, however, the aggregate value of the farm lands of the county will be materially enhanced.

Its material statistics are as follows :

Acres returned by supervisors in 1861, 416,045.

Average price per acre for farm lands as fixed by Board of Equalization for 1862, \$45.00.

Same, as equalized in 1862, \$35.10.

Acres reported by U. S. census, 1860 :

Improved	315,182
Unimproved	91,325
	<hr/>
	406,507
	<hr/> <hr/>

Cash value of farms per acre by U. S. census, 1860, \$50.63.

Aggregate value of farm lands	\$18,722,125
Value of real estate of city	3,475,000
Value of corporations and villages	2,000,000
	<hr/>

Total State Assessors valuation of real estate.. \$24,197,125

Same, as equalized in 1862	\$18,873,680
Personal estate for 1861	3,418,399
	<hr/>

Total for taxation

\$21,292,079

Cash value of farms by U. S. census, 1860	\$20,584,477
Add State Assessors valuation of real estate of city	3,475,000
Same of corporations and villages	2,000,000
	<hr/>

Total value of real estate on basis of U. S. census and State Assessors valuation of city, villages, &c

\$26,059,477

CHAUTAUQUA COUNTY.

The county of Chautauqua is situated on the extreme western bounds of the State, being bounded both on the south and west by the State of Pennsylvania, on the north by Lake Erie, and on the east by the county of Cattaraugus.

In its agricultural capacity it is one of the best of the second class counties, the larger part of its soil being well adapted to both spring grains and to grazing. The towns bordering upon Lake Erie are its best and most valuable, on account of soil; and they are also by reason of their commercial advantages. The outlet of the Chautauqua lake furnishes a valuable hydraulic power which is being extensively used at Jamestown; and the railroad facilities now furnished the county are such that its population must increase, and its valuation both of real and per-

sonal property ought to increase annually. The material statistics are as follows, viz :

Acres returned by supervisors in 1861,	650,613.
Average price per acre for farm lands as fixed by Board of Equalization, for 1862,	\$20.
Same, as equalized in 1862,	\$15.60.
Acres reported by U. S. census, 1860 :	
Improved	388,154
Unimproved	210,090
	<hr/>
	598,244
Cash value of farms per acre by U. S. census, 1860,	\$30.80.
Aggregate value of farm lands	\$13,012,260
Value of real estate of corporations and villages ..	3,000,000
	<hr/>
Total State Assessors' valuation of real estate ..	\$16,012,260
	<hr/>
Same, as equalized in 1862	\$12,489,563
Personal estate for 1861	1,791,236
	<hr/>
Total for taxation	\$14,280,799
	<hr/>
Cash valuation of farms by U. S. census, 1860	\$18,419,422
Add State Assessors' valuation of real estate of corporations and villages	3,000,000
	<hr/>
Total value of real estate on basis of U. S. census and State Assessors' valuation of villages, &c. . .	\$21,419,422
	<hr/>

CHEMUNG COUNTY.

Chemung county is bounded east by the county of Tioga, south by the Pennsylvania line, west by Steuben, and north by parts of the counties of Schuyler and Tompkins. The surface is generally hilly. It has some valuable lands along the borders of the Susquehanna river, but the prevailing characteristics of soil, and the elevation of its hills, places it in the third class of counties, which are mainly adapted to the purposes of the dairy. Its railroad and canal facilities are abundant to develop all its resources and to build up at the village of Elmira, a manufacturing centre which will ultimately be one of the most important along the southern border of the State. It will probably increase in population and wealth as rapidly as any among the "southern tier." Its valuation should be revised as often as once in two or three years. Its material statistics are as follows, viz :

Acres returned by supervisors in 1861, 250,131.	
Average price of farm lands per acre, as fixed by Board of Equalization for 1862, \$22.00.	
Same, as equalized in 1862, \$17.16.	
Acres reported by U. S. Census, 1860 ;	
Improved.....	117,998
Unimproved.....	76,095
	<hr/>
	194,093
Cash value of farms per acre by N. Y. census, 1860, \$36.87.	
Aggregate value of farm lands.....	\$5,502,926
Value of real estate of corporations and villages..	2,500,000
	<hr/>
Total State Assessors value of real estate.....	\$8,002,926
	<hr/>
Same, as equalized in 1862	\$6,242,283
Personal estate for 1861	836,058
	<hr/>
Total for taxation.....	\$7,078,341
	<hr/>
Cash value of farms by U. S. census, 1860.....	\$7,156,967
Add State Assessors valuation of villages, &c.....	2,500,000
	<hr/>
Aggregate value of real estate on the basis of U. S. census and State Assessors valuation of vil- lages, &c.....	\$9,656,967
	<hr/>

CHENANGO COUNTY.

The county of Chenango is bounded on the north by the county of Madison, on the east by the county of Otsego and part of the county of Delaware, on the south by the county of Broome, and on the west by part of the county of Broome and the county of Cortland.

The surface of this county is broken and hilly, and the elevation of the hills affects and modifies its agriculture. It is only a third-class county, being principally devoted to the dairy.

The only public work in the county is the Chenango canal, running north and south through the county. It is ample for the development of its resources. It has some hydraulic power, but not enough to ever make it a manufacturing centre of any importance. It must be considered an inland agricultural county, whose population and wealth will increase very slowly, and its valuations will require revision at intervals of some three or four years.

Its material statistics are as follows, viz. :

Acres returned by supervisors in 1861, 543,910.

Average price per acre for farm lands, as fixed by Board of Equalization for 1862, \$18.00.

Same, as equalized in 1862, \$14.04.

Acres reported by U. S. census, 1860 :

Improved	397,520
Unimproved	150,737
	<hr/>
	548,257

Cash value of farms per acre, by U. S. census, \$26.90.

Aggregate value of farm lands.....	\$9,790,380
Value of real estate of corporations and villages..	1,500,000
	<hr/>

Total State Assessors valuation of real estate.. \$11,290,380

Same, as equalized	\$8,206,497
Personal estate	1,606,301
	<hr/>

Total for taxation..... \$9,812,798

Cash value of farms by N. Y. census, 1860.....	\$14,750,987
Add State Assessors' value of real estate of vil- lages, &c.....	1,500,000
	<hr/>

Total value of real estate on basis of U. S. census
and State Assessors' valuation of villages, &c.. \$16,250,987

CLINTON COUNTY.

Clinton county is bounded on the north by the Canada line, on the East by Lake Champlain, on the south by the county of Essex, and on the west by the county of Franklin.

The surface is generally rolling or mountainous. The soil of the eastern and northeastern portions is much superior to the balance of the county. It is on the extreme northeastern part of the State and a frontier county. Its climate modifies the productiveness of its soil, and it is at best but a third rate county. Its railroad connection with the New England States and the Canadas, with the advantage of a connection with the Champlain canal, give it great facilities for markets, and if it had a more congenial soil and climate would make it a second class county.

It has, in the iron mines, an inexhaustible supply of the most valuable ores; and there are some furnaces and other manu-

facturing done in the county. But there is no important manufacturing centre; nor can the present population subsist from the products of the soil in the county. Its valuations will not require revision oftener than once in five years.

Its material statistics are as follows, viz :

Acres returned by supervisors in 1861, 617,776.

Average price per acre of farm lands, as fixed by Board of Equalization for 1862, \$9.00.

Same as equalized in 1862, \$7.02.

Acres reported by U. S. census, 1860 :

Improved	188,146
Unimproved	126,954
	<u>315,100</u>

Cash value of farms per acre by U. census, 1860, \$21.95.

Aggregate value of farm lands.....	\$5,558,184
Value of real estate of corporations and villages ...	900,000

Total State Assessors valuation of real estate \$6,458,184

Same, as equalized in 1862.....	\$5,037,384
Personal estate for 1861	703,647

Total for taxation

\$5,741,031

Cash value of farms by U. S. census, 1860	\$6,921,167
Add State Assessors valuation of villages, &c	900,000

Total value of real estate on the basis of U. S. census and State Assessors valuation of villages,

&c

\$7,821,167

COLUMBIA COUNTY.

The county of Columbia is bounded on the north by the county of Rensselaer, on the east by the State line, on the south by the county of Dutchess, and on the west by the Hudson river.

The general aspect of the county is hilly, and more or less broken. Few counties have a greater variety of soil over its whole surface; from the most fertile to the most rocky and sterile, can often be found upon the same farm, and that not covering a very large surface.

Its avenues of commercial intercourse, and its facilities for

reaching valuable markets at cheap rates, and by rapid modes of transit, are second to no other county. There are railroads over various portions of its lands, with the Hudson river in its front.

There is valuable hydraulic power in the county, which is already extensively occupied; yet, it is now a manufacturing centre of importance, and the general productiveness of its soil, and the improvements of its motive power renders it, by reason of its other facilities, among the most important counties of the State, whose population and wealth are rapidly increasing, and whose valuations will require an annual revision.

Its material statistics are as follows, viz :

Acres returned by supervisors in 1861, 383,294.

Average price per acre of farm lands, as fixed by Board of Equalization for 1862, \$45.

Same, as equalized in 1862, \$35.10.

Acres reported by United States census, 1860 :

Improved	347,840
Unimproved	52,027
	<hr/>
	399,867
	<hr/> <hr/>

Cash value of farms per acre by United States census, 1860, \$53.30.

Aggregate value of farm lands	\$17,248,230
Value of real estate of city	1,000,000
do do corporations and villages ..	4,000,000
	<hr/>

Total State Assessors valuation of real estate .. \$22,248,230

Same, as equalized in 1862	\$17,358,620
Personal estate	4,361,102
	<hr/>

Total for taxation

\$21,719,722

Cash value of farm by United States census, 1860 ..	\$21,270,066
Add State Assessor's valuation of city	1,000,000
do do do corporations and villages	4,000,000
	<hr/>

Total value of real estate, on basis of U. S. census and State Assessor's valuation of villages, &c... \$26,270,066

CORTLAND COUNTY.

The county of Cortland is bounded on the north by the county of Onondaga, on the east by the county of Chenango, on the south by parts of the counties of Broome and Tioga, and on the west by parts of the counties of Tompkins and Cayuga.

Its surface is broken and hilly, and its general elevation is such as to affect its agricultural productions, and to make it only a third-class or dairy county. It has comparatively little important hydraulic power, and its public works are confined to a single line of railroad through the county, from north to south. Considerable portions of its territory are yet in forest, which will only slowly be cleared up.

The population and wealth of the county will increase slowly, and its valuations require but little revision for many years. As a county, it is among the best of the dairy counties, and its products are favorably known in the markets.

Its material statistics are as follows, viz. :

Acres returned by supervisors in 1861, 309,338.

Average price of farm lands, per acre, as fixed by Board of Equalization for 1862, \$20.

Same, as equalized in 1862, \$15.60.

Acres reported by U. S. census, 1860 :

Improved	206,749
Unimproved	88,576
	<hr/>
	295,325
	<hr/> <hr/>

Cash value of farms per acre by U. S. census, 1860, \$33.33.

Aggregate value of farm lands..... \$6,186,760

Value of real estate of corporations and villages... 1,400,000

Total State Assessors' valuation of real estate.. \$7,586,760

Same, as equalized in 1862

Personal estate

Total for taxation..... \$6,542,188

Cash value of farms by U. S. census, 1860..... \$9,846,985

Add State Assessors' valuation of villages, &c..... 1,400,000

Total value of real estate on the basis of the U. S. census and State Assessors' valuation of villages, &c. \$11,246,985

DELAWARE COUNTY.

The county of Delaware is bounded northerly by the county of Schoharie, easterly by the county of Greene, southeasterly by parts of the counties of Sullivan and Ulster, southerly by the State of Pennsylvania, west by part of the county of Broome, and northwesterly by the county of Otsego.

Its general aspect is mountainous, being within the range of the Catskill mountains. It is a purely grazing or dairy county. It is entirely inland and isolated from all public works, except on its southern border, where the New York and Erie railroad intersects it for a short distance. It has yet large tracts of forests, and such is the uninviting nature of the climate and soil that it will be many years before the land will be cleared.

Its valuations, therefore, will require revision only at intervals of three or four years, for it can increase in population and wealth but at a very slow rate. The contemplated railroad from Binghamton to Albany will, however, improve the condition of that portion of the territory bordering upon Otsego, and materially enhance the valuations of the real estate in those towns.

Its material statistics are as follows, viz:

Acres returned by supervisors in 1861, 877,593.

Average price of farm lands per acre, as fixed by Board of Equalization for 1862, \$9.00.

Same, as equalized in 1862, \$7.02.

Acres reported by U. S. census 1860:

Improved	414,014
Unimproved.....	316,045
	<hr/>
	730,059
	<hr/> <hr/>

Cash value of farms per acre by U. S. census 1860, \$16.40.

Aggregate value of farm lands..... \$7,898,327

Value of real estate of corporations and villages... 700,000

Total State Assessors' valuation of real estate... \$8,598,327

Same, as equalized in 1862

Personal estate

Total for taxation..... \$7,899,156

Cash value of farms by U. S. census 1860	\$11,967,050
Add State Assessors' valuation of villages, &c.....	700,000
	<hr/>
Total value of real estate on the basis of the U. S. census and State Assessors' valuation of vil- lages, &c.....	\$12,667,050
	<hr/> <hr/>

DUTCHESS COUNTY.

The county of Dutchess is bounded on the north by the county of Columbia, on the east by the State line, on the south by the county of Putnam, and on the west by the Hudson river.

The general aspect is hilly, rolling, and more or less broken. The soil is various, and ranges from very fertile to rocky and sterile. Generally it is capable of being used for permanent pasture, when too broken for tillage, so that there is comparatively a small portion which cannot be made in some respect to yield an income.

It has important hydraulic power, which is now extensively employed, and it has already become an important manufacturing centre.

The Harlem railroad through its eastern towns, and the Hudson river railroad and the Hudson river on the west side, furnish great facilities for the rapid and cheap transportation of its surplus products to a never-failing market.

Few counties, therefore, are in as prosperous condition in all its industrial resources, and its population and wealth must rapidly increase, and its valuations will require annual revision.

Its material statistics are as follows, viz :

Acres returned by supervisors in 1861, 488,802.

Average price per acre of farm lands as fixed by Board of Equalization for 1862, \$55.00.

Same, as equalized in 1862, \$42.90.

Acres reported by U. S. census, 1860 :

Improved	392,663
Unimproved.....	79,609
	<hr/>
	472,272
	<hr/> <hr/>

Cash value of farms per acre by U. S. census, 1860, \$63.53.

Aggregate value of farm lands.....	\$26,884,110
Value of real estate of city.....	2,226,000
Value of real estate of corporations and villages....	4,000,000
	<hr/>
Total State Assessors valuation of real estate...	\$33,110,110
	<hr/> <hr/>
Same, as equalized	\$25,825,886
Personal estate	8,031,920
	<hr/>
Total for taxation.....	\$33,857,806
	<hr/> <hr/>
Cash value of farms by U. S. census, 1860.....	\$30,005,890
Add State Assessors valuation of city, villages, &c..	6,226,000
	<hr/>
Total value of real estate on the basis of the U. S. census and State Assessors valuation of city, vil- lages, &c.....	\$36,231,990
	<hr/> <hr/>

ERIE COUNTY.

The county of Erie is a frontier county. It is bounded on the west by Lake Erie and the Niagara river; on the north by the county of Niagara; on the east by the counties of Genesee and Wyoming, and on the south by the county of Cattaraugus. Its capacities of soil are quite diversified. The southern range of towns, embracing about one-third of its territory, are hilly, and assimilate the general characteristics of third class or grazing lands. The central third is more fertile, and ranks as second class lands; while the north third extends into the wheat growing region, and the land may be considered as equal to the average of first class lands. In connection with its peculiar commercial advantages, it may be considered one of the most prosperous counties outside of the Hudson valley. It has within its borders inexhaustible hydraulic power, which is used to some extent now, but eventually will be used to a still larger degree. The city of Buffalo is rapidly increasing in wealth and population, and there are many flourishing villages in various towns of the county which will continue to increase in population and wealth. Besides, the proximity of a great and ever consuming market renders the farming lands of the whole country annually more valuable.

In addition to the canal, which terminates at Buffalo, there are lines of railroad traversing its whole western front, and three lines that pass entirely through it from west to east.

The valuations of this county will increase continually, and it is therefore important to adjust them annually.

Its material statistics are as follows, viz :

Acres returned by supervisors in 1861, 614,171.

Average price of farm lands per acre, as fixed by Board of Equalization for 1862, \$28.00.

Same, as equalized in 1862, \$21.84.

Acres reported by U. S. census, 1860 :

Improved.....	364,709
Unimproved.....	166,828
	<hr/>
	531,537
	<hr/> <hr/>

Cash value of farms per acre, by U. S. census, 1860, \$37.50.

Aggregate value of farm lands.....	\$17,205,188
Value of real estate of city.....	30,000,000
Value of real estate of corporations and villages..	4,000,000
	<hr/>

Total State Assessors' valuation of real estate.. \$51,205,188

Same, as equalized in 1862	\$39,932,495
Add personal estate for 1861.....	6,605,505
	<hr/>

Total for taxation for 1862..... \$46,538,000

Cash value of farms, by U. S. census, 1860	\$19,935,213
Add State Assessors' valuation of city, villages, &c.,	34,000,000
	<hr/>

Total value of real estate on the basis of the U. S. census and State Assessors' valuation of city, villages, &c..... \$53,000,000

ESSEX COUNTY.

Essex county is bounded on the east by Lake Champlain, south by the county of Warren, west by part of the counties of Hamilton and Franklin.

Its surface is broken and mountainous, and its soil thin and adapted mainly to grass. For agricultural purposes, it is one of the least valuable in the State. Its mineral resources are apparently exhaustless, and will in their development attract a considerable population. But the population cannot be adequately supported by the products of its soil. It has no public works, and its only facilities for marketing its mineral products

are furnished by Lake Champlain, through the Champlain canal. So slowly will its population and wealth increase, that a review of its valuations will not be necessary oftener than once in ten years.

Its material statistics are as follows, viz. :

Acres returned by supervisors in 1861, 1,068,691.

Average price of farm lands per acre, as fixed by Board of Equalization for 1862, \$3.00.

Same, as equalized in 1862, \$2.34.

Acres reported by U. S. census, 1860 :

Improved	188,480
Unimproved.....	255,782
	<u>444,262</u>

Cash value of farms per acre, by U. S. census, 1860, \$10.60.

Aggregate value of farm lands..... \$3,306,073

Value of real estate of corporations and villages... 500,000

Total, State Assessors' valuation of real estate.. \$3,806,073

Same, as equalized in 1862..... \$2,890,737

Personal estate for 1861..... 457,705

Total for taxation..... \$3,348,442

Cash value of farms by U. S. census, 1860..... \$4,709,701

Add State Assessors' valuation of villages, &c..... 500,000

Total value of real estate on basis of the U. S. census and State Assessors' valuation of villages, &c. \$5,209,701

FRANKLIN COUNTY.

Franklin county is bounded on the north by the Canada line, east by Clinton and part of Essex counties, south by a part of Essex and Hamilton, and on the west by St. Lawrence county. It lays wholly within the regions known as the "Northern Wilderness," and its surface is mountainous and broken, and more than two-thirds covered with lakes and forests. Its soil is uninviting for agricultural purposes, except a portion of its northern border. Like the rear of all the counties bordering upon the Adirondacs, centuries may elapse before it is sufficiently cleared of its forests to make room for agricultural occupation by a very

sparse population. It is now one of the least valuable counties in the State. It has valuable hydraulic power, which is used to some extent at Malone, now a flourishing village, and a manufacturing centre of some importance.

The only public work is the Northern railroad, crossing its northern border from east to west, and furnishes ample facilities for developing all its resources. Its population will increase very slowly, and its valuations will require revising only at intervals of eight or ten years.

The material statistics are as follows, viz :

Acres returned by supervisors in 1861, 997,053.

Average price of farm lands per acre, as fixed by Board of Equalization for 1862, \$4.

Same, as equalized in 1862, \$3.12.

Acres reported by U. S. census, 1860 :

Improved	176,899
Unimproved	144,550
	<u>321,449</u>

Cash value of farms per acre by U. S. census, 1860, \$19.70.

Aggregate value of farm lands	\$3,988,202
Value of real estate of corporations and villages...	900,000

Total State Assessors' valuation of real estate... \$4,888,202

Same, as equalized in 1862	\$3,812,898
Personal estate for 1861	402,465

Total for taxation..... \$4,215,363

Cash value of farms by U. S. census, 1860.....	\$6,334,796
Add State Assessors' valuation of villages, &c.....	900,000

Total value of real estate on basis of the U. S. census and State Assessors' valuations of villages, &c. \$7,234,796

FULTON COUNTY.

Fulton county is bounded on the east by the county of Saratoga, south by Montgomery, west by Herkimer, and north by Hamilton. It lays on the southern slope of the great northern or Adirondack region, and is of a hilly and broken surface, with generally a thin stony soil, adapted to grass more than to grain. It is for agricultural purposes only a third class county, and as it regards public works entirely inland. There is considerable hydraulic power, which is used to some extent for manufacturing purposes. It has no important manufacturing centre, and although it has easy access to the Erie canal and Central railroad, yet the population and wealth will increase slowly, and its valuations will require revision not oftener than four or five years.

Its material statistics are as follows, viz :

Acres returned by supervisors in 1861, 313,162.

Average price of farm lands per acre, as fixed by the Board of Equalization for 1862, \$14.00.

Same as equalized in 1862, \$10.92.

Acres reported by U. S. census 1860 :

Improved	133,108
Unimproved	66,970
	<hr/>
	200,078
	<hr/> <hr/>

Cash value of farms per acre by U. S. census 1860, \$23.27.

Aggregate value of farm lands..... \$4,284,268

Value of real estate of corporations and villages.. 250,000

Total State Assessors' valuation of real estate... \$4,634,268

Same as equalized in 1862... \$3,614,730

Personal estate for 1861.....: 539,760

Total for taxation..... \$4,154,490

Cash value of farms by U. S. census 1860..... \$4,656,050

Add State Assessors' valuation of villages, &c.,.... 250,000

Total value of real estate on basis of the U. S. census and State Assessors' valuation of villges, &c. \$4,906,050

GENESEE COUNTY.

The county of Genesee is bounded west by Erie county, north by Orleans, east by Livingston and Monroe, south by Wyoming. It is situated on the southern limits of the wheat region, nearly one-third of its territory bounding upon Wyoming, being properly included in the second class lands. The surface is gently undulating, except on its extreme southern border, where it is more hilly. It has some valuable hydraulic power, but it is not sufficient to warrant any important manufacturing town. Its public improvements consists in railroads, which traverse it in various directions, and help, by the facilities thus furnished its farmers for marketing their produce, to make it a thriving county. Its population, however, will increase but slowly, and its increase in wealth will not be rapid. Two-thirds of the county, embracing the middle and north portions, may be classed as first quality, where the soil is admirably calculated for the profitable cultivation of the winter wheat. In the southern third winter wheat can be grown to a greater or less extent; but, as a general rule, the soil is better adapted to the spring grains and to grazing. It has no important commercial or manufacturing facilities.

Its material statistics are as follows, viz:

Acres returned by supervisors in 1861,	309,804.
Average price of farm land per acre, as fixed by Board of Equalization for 1862,	\$40.00.
Same as equalized in 1862,	\$31.20.
Acres reported by U. S. census, 1860 :	
Improved	222,718
Unimproved	56,042
	<u>278,760</u>
Cash value of farms per acre by U. S. census, 1860,	\$42.64.
Aggregate value of farm lands.....	\$12,392,160
Value of real estate of corporations and villages..	2,000,000
Total State Assessors valuation of real estate ...	<u>\$14,392,160</u>
Same as equalized in 1862.....	\$11,225,885
Personal estate for 1861	1,849,719
Total for taxation.....	<u>\$13,075,604</u>

Cash value of farms by U. S. census, 1860.....	\$13,885,417
Add State Assessors valuation of villages, &c.....	2,000,000
	<hr/>
Total value of real estate on basis of the U. S. census and State Assessors valuation of vil- lages, &c.....	<u>\$15,885,417</u>

GREENE COUNTY.

The county of Greene is bounded on the north by Albany county, on the east by the Hudson river, on the south by Ulster county, and on the west by parts of Delaware and Schoharie counties.

That portion of the county which lays in the valley of the Hudson river is comparatively level, with a generally fertile and first-class soil. The remainder of the county is included in the Catskill mountains, and is, therefore, broken and mountainous, and only to be rated as third-class lands, which can only be used for grazing or dairy purposes.

There is some valuable hydraulic power in the valley, but it is not extensively used. The river furnishes good facilities for marketing, at cheap rates, the surplus products of its agriculture, and its population and wealth are slowly increasing; but its valuations will not require a revision oftener than every other year, if as often.

Its material statistics are as follows, viz. :

Acres returned by supervisors in 1861, 387,718.

Average price of farm lands per acre, as fixed by the Board of Equalization for 1862, \$18.00.

Same as equalized in 1862, \$14.04.

Acres reported by U. S. census, 1860 :

Improved	226,744
Unimproved.....	105,560
	<hr/>
	332,304

Cash value of farms per acre by U. S. census, 1860, \$30.00.

Aggregate value of farm lands..... \$6,978,924

Value of real estate of corporations and villages. 2,000,000

Total State Assessors' valuation of real estate \$8,978,924

Same as equalized in 1862..... \$7,003,561

Personal estate for 1861 1,236,898

Total for taxation..... \$8,240,459

Cash value of farms by U. S. census, 1860	\$9,975,640
Add State Assessors' valuation of villages, &c.	2,000,000
	<hr/> <hr/>
Total value of real estate on basis of the U. S. census and State Assessors valuation of villages, &c.	\$11,975,640
	<hr/> <hr/>

HAMILTON COUNTY.

Hamilton county is bounded on the east by part of the counties of Essex and Warren, south by Fulton, west by Herkimer, north by parts of St. Lawrence and Franklin. It lays entirely within the Adirondack region, or the region of the northern wilderness. Its surface is broken, hilly and more or less mountainous, nearly covered with forests and lakes, and its soil mainly granitic, thin and uncongenial, and not desirable for agricultural purposes. It is the least valuable of any county in the State; nor has it any resources to ever make it desirable for agriculture or manufacturing.

The value of its lands, as well as large tracks adjoining it on all sides, can be largely increased if the contemplated railroad from the Hudson to Lake Ontario be ever constructed. Such a work would be the means of developing the mineral resources of this entire region; and its proximity to the navigable waters of the Hudson river and of Lake Ontario would warrant an expenditure on the part of the State, if necessary, to insure the completion of so important a work, which would assist to clear its forests, and open it out to agriculture. The people of this State cannot afford to leave as unproductive a tract of land—equal in extent to the State of Connecticut—that can be reached from its great commercial emporium by railroad in less than four hours. Good policy dictates that it should be placed in a condition to pay its portion of the public burthen.

Its material statistics are as follows, viz :

Acres returned by supervisors in 1861, 772,846.

Average price of farm lands per acre, as fixed by Board of Equalization for 1862, \$1.

Same as equalized in 1862, 78 cents.

Acres reported by United States census for :

Improved	18,589
Unimproved	32,430
	<hr/> <hr/>
	51,519
	<hr/> <hr/>

Cash value of farms per acre by United States census, 1860,
\$6.23.

Aggregate value of farm lands.....	\$772,846
Value of real estate of corporations and villages.....	.....
	<hr/>
Total State Assessors' valuation of real estate...	\$772,846
	<hr/> <hr/>
Same as equalized in 1862.....	\$602,816
Personal estate in 1861.....	3,757
	<hr/>
Total for taxation.....	\$606,573
	<hr/> <hr/>
Cash value of farms by United States census, 1860...	\$321,197
No valuation of villages, &c.....	.....
	<hr/>
Total value of real estate on basis of U.S. census 1860	\$321,197
	<hr/> <hr/>

HERKIMER COUNTY.

Herkimer county is bounded on the east by the counties of Montgomery, Fulton and Hamilton; north, by St. Lawrence county; west, by Lewis and Oneida, and south, by Otsego. Its surface is broken, hilly, and mountainous; more than one-half of the county, or that part north of the Mohawk Valley, lays within the Adirondack or northern wilderness, and the remarks applied to Hamilton county will apply equally well to it. That portion which lays in the Mohawk Valley, and south of it, is prime dairy and grain lands, and it ranks in its agricultural capacities with the best of the second class counties.

It has the benefit of the Erie canal, and the Central railroad, across its territory from east to west. They are not only ample to furnish all the facilities for developing its agricultural resources, but help to make Little Falls, by reason of its manufacturing a centre of considerable importance. It has important hydraulic power, which is more or less improved; and at Little Falls important manufacturing establishments are in operation.

It is a thriving county, and its advantages are such that it must increase both in population and wealth, and its valuations should be revised at least as often as once in two years.

Its material resources are as follows, viz.:

Acres returned by supervisors in 1861, 653,728.

Average price of farm lands per acre, as fixed by Board of Equalization for 1862, \$15.00.

Same, as equalized in 1862, \$11.70.

Acres reported by United States census for 1860:

Improved	279,398
Unimproved	124,838
	<u>404,236</u>

Cash value of farms per acre by United States census, 1860,
\$46.

Aggregate value of farm lands	\$9,805,905
Value of real estate of corporations and villages..	2,000,000
	<u>\$11,805,905</u>

Same, as equalized in 1862	\$9,208,606
Personal estate for 1861	1,935,862
	<u>\$11,144,468</u>

Cash value of farms by United States census, 1860..	\$16,583,798
Add State Assessors valuation of villages, &c.....	2,000,000
	<u>\$18,583,798</u>

JEFFERSON COUNTY.

Jefferson county is bounded on the east by Lewis county, on the south by Oswego, on the north by St. Lawrence, and westerly by Lake Ontario and the St. Lawrence river. The surface is undulating, with a good drainage into the lake and river. Some portions are broken and rocky, and there is considerable forest in the eastern portions, but it is pretty extensively improved, as is shown by the figures of the census. The soil is well adapted to the spring grains, and to grazing, or the dairy. In its agricultural capacity it is among the best of the second class counties.

It has great facilities for markets, furnished by its water and rail transportation. The Rome and Watertown railroad, with its extensions north to the Northern road, and extending the whole length of its territory, north and south, is abundant to develop all its resources, whether agricultural or manufacturing. The improvement of the Black river, so that it could be used for purposes of navigation to its junction with the Black River canal would increase the value of the rear of the county by facilitating

the removal of the forests in shape of cord-wood and lumber, to the markets furnished by the railroads and canals.

Its hydraulic power is very large, and at Watertown is being extensively used, and a manufacturing centre of importance is growing up at that point. Its resources for manufacturing, and for sustaining a dense manufacturing population from its own soil are such that it must annually increase, both in wealth and population, and its valuations should be revised at least as often as every other year. Its material statistics are as follows, viz :

Acres returned by supervisors in 1861,	758,126.
Average price of farm lands per acre, as fixed by Board of Equalization for 1862,	\$20.00.
Same, as equalized in 1862,	\$15.60.
Acres reported by U. S. census for 1860 :	
Improved	510,920
Unimproved.....	293,490
	<hr/>
	804,410
	<hr/> <hr/>
Cash value of farms per acre by U. S. census 1860,	\$31.75.
Aggregate value of farm lands.....	\$14,662,520
Value of real-estate of corporations and villages... ..	3,000,009
	<hr/>
Total State Assessors' valuation of real estate... ..	\$17,662,520
	<hr/> <hr/>
Same, as equalized in 1862.....	\$13,776,766
Personal estate for 1861.....	2,790,116
	<hr/>
Total for taxation.....	\$16,566,882
	<hr/> <hr/>
Cash value of farms by U. S. census 1860.....	\$25,542,788
Add State Assessors' valuation of villages, &c....	3,000,000
	<hr/>
Total value of real estate on basis of the U. S. census and State Assessors' valuation of villages, &c....	\$28,542,788
	<hr/> <hr/> <hr/>

KINGS COUNTY.

Kings county is bounded east by the county of Queens, south by the Atlantic ocean, west by the bay of New York, and north by the East river.

It can hardly be termed an agricultural county, as its available surface is occupied for city or village purposes, or as a market garden. It derives its principal value from this cause, and in a very few years will be occupied by only an urban population.

As a city, Brooklyn cannot be regarded in a commercial point of view, other than as second to New York. Its real estate must therefore be regarded as much less valuable, and will not as a whole, exceed one-quarter the value of similar lots and improvements in the latter city. Its relative value, as fixed the current year, in the opinion of one of the State Assessors, is too high as compared with that of New York. Still, as New York thrives, so must Brooklyn; and its valuation should be annually revised.

The material statistics of the city and county, are as follows, viz :

Acres returned by supervisors in 1861,	18,740.
Average price of farm lands per acre, as fixed by Board of Equalization for 1862,	\$220.00.
Same as equalized in 1862,	\$176.60.
Acres reported by U. S. census for 1860 :	
Improved	16,006
Unimproved	1,031
	<u>17,037</u>
	<u><u>17,037</u></u>
Cash value of farms per acre by U. S. census of 1860,	\$366.72.
Aggregate value of farm lands.....	\$4,822,800
Value of real estate of corporations and villages..	3,000,000
Same of city.....	96,200,000
Total State Assessors valuation of real estate.....	<u><u>\$104,022,800</u></u>
Same as equalized in 1862.....	\$80,597,840
Personal estate for 1861.....	12,646,100
Total for taxation.....	<u><u>\$93,243,940</u></u>
Cash value of farms by U. States census in 1860....	\$6,247,950
Add State Assessors valuation of city, villages, &c.	99,200,000
Total value of real estate on basis of the United States census and State Assessors valuation of city, villages, &c.....	<u><u>\$105,447,950</u></u>

LEWIS COUNTY.

Lewis county is bounded on the east by the county of Herkimer, on the south by Oneida, on the west by the counties of Oswego and Jefferson, and on the north by the county of St. Lawrence.

The surface is rolling and hilly, but the general elevation of the whole is such as to modify the productiveness of its soil, and to render it only a dairying or third-class county. The Black river divides nearly equal; the west side of the river has a much more productive soil than on the east, which is within the Adirondack region, and the soil partakes of its characteristics, being more or less granitic, and cold, wet, and thin.

The same remarks in regard to the Black river improvement, made in regard to Jefferson, have still greater force here.

Until, therefore, some public works are constructed within its territory, it will increase in population and wealth slowly, and its valuations will require revision only at long intervals, not oftener than once in five years.

Its material statistics are as follows, viz :

Acres returned by supervisors in 1861, 713,651.

Average price of farm lands per acre, as fixed by Board of Equalization for 1862, \$8.

Same, as equalized in 1862, \$6.24.

Acres reported by U. S. census for 1860 :

Improved	177,031
Unimproved	108,960
	<hr/>
	285,991
	<hr/> <hr/>

Cash value of farms per acre, by U. S. census for 1860, \$29.

Aggregate value of farm lands..... \$5,709,208

Value of real estate of corporations and villages... 300,000

Total State Assessors' valuation of real estate... \$6,009,208

Same, as equalized in 1862..... \$4,799,503

Personal estate for 1861..... 592,074

Total for taxation..... \$5,391,557

Cash value of farms by U. S. census, 1860	\$8,264,029
Add State Assessors' valuation of villages, &c.	300,000
	<hr/>
Total value of real estate on basis of the U. S. census and State Assessors' valuation of villages, &c..	\$8,564,029
	<hr/> <hr/>

LIVINGSTON COUNTY.

The county of Livingston is bounded north by the county of Monroe, east by the county of Ontario, south by parts of the counties of Allegany and Steuben, and west by parts of the counties of Genesee and Wyoming. The southern portion of the county is hilly, and a small part of it is within the range of second class lands. By far the largest portion of the county however is of the very first quality of land, its soil being well adapted to the growth of winter wheat. Few, if any counties in the State have so great a variety of first class lands, adapted to the profitable cultivation of all the grains, and to the production of the grasses at the same time.

It has comparatively little capacity for profitable manufacturing; but it has, in addition to the Genesee Valley canal, which traverses it from north to south, lines of railroads through it, both east and west and north and south. Its population and wealth will continue to increase, but not as rapidly as those counties which have larger manufacturing centres. But it will increase more rapidly than the counties immediately joining it on the west or south.

Its material statistics are as follows, viz. :

Acres returned by supervisors in 1861, 382,126.

Average price of farm lands, per acre, as fixed by Board of Equalization for 1862, \$45.

Same, as equalized in 1862, \$35.10.

Acres reported by U. S. census for 1860 :

Improved	274,069
Unimproved	98,009
	<hr/>
	372,078
	<hr/> <hr/>

Cash value of farms, per acre, by U. S. census of 1860, \$42.50.	
Aggregate value of farm lands	\$17,181,455
Value of real estate of corporations and villages ..	2,500,000
	<hr/>

Total State Assessors' valuation of real estate,.. \$19,681,455

Same as equalized	\$15,302,623
Personal estate for 1861	2,294,767
Total for taxation	<u>\$17,597,390</u>
Cash value of farms by U. S. census for 1860	\$18,987,573
Add State Assessors' valuation of villages, &c.	2,500,000
Total value of real estate on basis of the U. S. cen- sus and State Assessors' valuation of villages, &c.	<u><u>\$18,487,573</u></u>

MADISON COUNTY.

Madison county is bounded east by Oneida county and a part of Otsego, south by Chenango, west by Onondaga, and north by Oneida lake. That portion of the county which lays north of the divide or water shed which separates the drainage into the lake, on the north, from that into the branches of the Susquehanna river on the south, is level and to some extent marshy. The remainder is hilly and rolling, and considerably elevated. Much of the soil below the divide is well adapted to winter wheat, and the whole county may be considered, agriculturally, as among the best of the second class counties, both as a spring grain, grazing, or dairy county.

It has considerable hydraulic power, made more valuable by reason of the State reservoirs for supplying the Chenango canal. It is already a manufacturing county, though it has no large manufacturing centre. The Chenango canal, which passes through its southeastern towns, and the Erie canal and Central railroad in its northern end, furnish ample facilities for properly developing its resources. Its position is such that it must gradually increase in population and wealth, and its valuations should be revised once in two years.

Its material statistics are as follows :

Acres returned by supervisors in 1861, 388,971.

Average price of farm lands per acre, as fixed by Board of Equalization for 1862, \$30.

Same as equalized in 1862, \$23.40.

Acres reported by U. S. census for 1860 :

Improved	278,960
Unimproved	80,788
	<u>359,748</u>

Cash value of farms per acre by U. S. census, 1861, \$40.	
Aggregate value of farm lands.....	\$11,669,160
Value of real estate of corporations and villages..	2,500,000
	<hr/>
Total State Assessors' valuation of real estate..	\$14,169,160
	<hr/> <hr/>
Same as equalized in 1862.....	\$11,050,945
Personal estate for 1861.....	2,229,590
	<hr/>
Total for taxation.....	\$13,280,535
	<hr/> <hr/>
Cash value of farms by U. S. census for 1860.....	\$14,251,554
Add State Assessors' valuation of villages, &c	2,500,000
	<hr/>
Total valuation of real estate on basis of the U. S. census and State Assessors' valuation of villages, &c	\$16,751,554
	<hr/> <hr/> <hr/>

MONROE COUNTY.

The county of Monroe is bounded north by Lake Ontario, east by part of the counties of Wayne and Ontario, south by the county of Livingston, and west by parts of the counties of Genesee and Orleans. It lies within the wheat land district. The surface is generally undulating, and the soil generally of great fertility. It is adapted to the cultivation of winter wheat, and to successful fruit growing. It is, therefore, one of the first class counties in regard to its agricultural capacities.

The Genesee river furnishes superior manufacturing advantages; and the city of Rochester is now extensively engaged in manufacturing, and will ultimately become a manufacturing centre of great importance. Its commercial advantages are developed by the Erie and Genesee valley canals, and by various lines of railroads traversing its whole territory, furnishing easy access to good markets for the abundant products of its fertile soil, as well as the finished products of its manufactures.

The county will, therefore, increase in population and wealth annually, and to such an extent as to require an annual revision of its value. Its material statistics are as follows, viz :

Acres returned by supervisors in 1861, 390,699.

Average price of farm lands per acre, as fixed by Board of Equalization for 1862, \$45.

Same as equalized in 1862, \$35.10.

Acres reported by U. S. census for 1860 :	
Improved.....	315,142
Unimproved	58,506
	<hr/>
	373,648
Cash value of farm lands by U. S. census, 1860, \$70.14.	
Aggregate value of farm lands.....	\$17,581,455
Value of real estate of city.....	10,702,000
do do of corporations and villages..	4,000,000
	<hr/>
Total State Assessors' valuation of real estate..	\$32,283,455
	<hr/> <hr/>
Same as equalized in 1862.....	\$25,181,094
Personal estate for 1861.....	4,426,148
	<hr/>
Total for taxation.....	\$29,607,242
	<hr/> <hr/>
Cash value of farms by U. S. census, 1860.....	\$26,209,862
Add State Assessors' valuation of city, villages, &c..	14,702,000
	<hr/>
Total value of real estate on the basis of the U. S. census and State Assessors' valuation of city, villages, &c	\$40,911,862
	<hr/> <hr/>

MONTGOMERY COUNTY.

Montgomery county is bounded on the east and southeast by the counties of Saratoga and Schenectady, south by the counties of Schoharie and Schenectady, west by the county of Herkimer, and north by the county of Fulton.

It lays mostly in the Mohawk valley, and its surface is generally level or rolling, and portions hilly. The soil upon the river flats is exceedingly valuable, and the whole county in its agricultural capacity is equal to any of the best, or first class counties. The Central railroad and the Erie canal traverse it from west to east, and furnish ample facilities for developing its resources.

It has considerable hydraulic power now in use, but nothing that will ever make it a manufacturing center of importance.

Its situation is such however that it must increase annually in population and wealth, and its valuations should have an annual revision.

Its material statistics are as follows, viz. :

Acres returned by supervisors in 1861, 231,450.

Average price of farm lands per acre, as fixed by Board of Equalization for 1862, \$40.00.

Same as equalized, \$31.20.	
Acres reported by U. S. census, 1860 :	
Improved	200,359
Unimproved.....	35,762
	<hr/>
	236,121
Cash value of farms by U. S. census, 1860, \$49.26.	
Aggregate value of farm lands.....	\$9,258,000
Value of real estate of corporations and villages..	2,000,000
	<hr/>
Total, State Assessors' valuation of real estate..	\$11,258,000
	<hr/> <hr/>
Same as equalized in 1862.....	\$8,781,094
Personal estate for 1861.....	659,631
	<hr/>
Total for taxation.....	\$9,440,725
	<hr/> <hr/>
Cash value of farms by U. S. census, 1860.....	\$11,632,029
Add State Assessors' valuation of villages, &c....	2,000,000
	<hr/>
Total value of real estate on the basis of U. S. census and State Assessors' valuation of villages, &c.	\$13,632,029
	<hr/> <hr/> <hr/>

THE CITY OF NEW YORK.

The city embraces the whole island upon which it is situated, and is bounded on the north by the Harlem river, on the north by the East river, on the south by the bay, and on the west by the North river.

As to the great commercial emporium of not only the State, but of the whole continent, the floating capital of the State and of the Union, seeks for investment at this point. Capital that could be employed to advantage in improving the manufacturing facilities which the immense hydraulic power of the State furnishes—to or to a more thorough cultivation of the soil, and to its improvement by a higher state of farming, is, by reason of the inducements which commerce holds out for larger gains, withdrawn from the country and concentrated here. Its population and valuations are largely increased each year, and such is the demand at all times for permanent investments, real estate can be forced upon the market and sold with but a small discount from its estimated value. Such is not the case in the country or among the farmers and farms of the State. For that man must be truly

fortunate who at a forced sale of his property can realize one-fourth of its estimated value.

Therefore, while in the aggregate the valuations of the city appear large, yet, if judged by the convertibility of the property, they are not proportionally higher than the farm lands of the State.

Acres returned by supervisors in 1861, 13,920.

Acres reported by U. S. census for 1860 :

Improved	1,274
Unimproved	309
	<hr/>
	1,583
	<hr/> <hr/>

Cash value of farms by U. S. census of 1860, \$9,975,640.

Same per acre, as per census, \$6,301.00.

The usual rule for dividing acres into city lots, is twelve lots per acre. Accordingly, the 1,583 acres divided into lots, would make 18,966, valued, on the above basis of the U. S. census, per lot, \$525.00, which may be taken as a criterion for the value of vacant city lots.

Whole number of lots actually assessed, as appears from the city assessment rolls, 134,483.

Whereof there are vacant and unimproved, 80,000.

Improved and occupied, 54,483.

Aggregate of city assessors valuation for 1861, \$406,882,790.

Average per lot, \$3,025.

Aggregate of State Assessors valuation, \$486,000,000.

Average per lot, \$3,675.

Aggregate valuation, as equalized for 1862 \$375,000,000

Personal estate

	174,624,306
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Total for taxation	\$549,654,306
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Average per lot, as equalized, \$2,788.

NIAGARA COUNTY.

The county of Niagara is in the northwest angle of the State, bounded on the west by the Niagara river, on the north by Lake Ontario, on the east by the county of Orleans, and on the south by the county of Erie. It lays entirely within the winter wheat region, its soil being peculiarly adapted to the successful cultivation of that cereal. It ranks in its agricultural capacity with

the very best counties in the State, and is a first class county in regard to the productiveness of its soil.

The hydraulic power within its bounds is immense, especially that which is furnished by the Niagara river at the Falls of Niagara, and at no distant day must add largely to its population and wealth.

The Erie canal and a branch of the Central railroad run through the whole county from west to east, and furnish ample facilities for marketing its surplus agricultural and manufactured products. Its commercial advantages are such that, with its genial soil, it must continually increase in population and value, and its valuations cannot be safely fixed for more than one or two years. They should be revised annually.

Its material statistics are as follows, viz :

Acres returned by supervisors in 1861, 310,520.

Average price of farm lands per acre, as fixed by Board of Equalization in 1862, \$45.00.

Same, as equalized, \$35.10.

Acres reported by U. S. census for 1860 :

Improved	231,864
Unimproved	71,796
	<hr/>
	303,660
	<hr/> <hr/>

Cash value of farms per acre by U. S. census 1860, \$44.12.

Aggregate value of farm lands..... \$13,913,400

Value of real estate of corporations and villages... 3,500,000

Total State Assessors' valuation of real estate... \$17,413,400

Same, as equalized

\$13,629,258

Personal estate for 1861..... 1,784,967

Total for taxation..... \$15,414,225

Cash value of farm lands by U. S. census 1860 \$13,398,984

Add State Assessors' valuation of villages, &c..... 3,500,000

Total value of real estate on the basis of U. S. census
and State Assessors' valuation of villages, &c \$16,898,984

ONEIDA COUNTY.

The county of Oneida is bounded on the north by the county of Lewis, on the east by the county of Herkimer, on the southwest by the county of Madison, and on the west by the county of Oswego.

The northern half of the county is hilly or rolling, and yet covered more or less with forests, which will be but slowly cleared up, and the land brought into cultivation. This portion of the county at best is only third class lands, and must always be considered simply as a dairying region. The southern half of the county is generally rolling, and compares favorably with any similar body of land in the State in the fertility of the soil and advantages of markets.

The county has the advantage of numerous public works. It has no less than three lines of railroads running in different portions of its territory, and also three different lines of canals. There are, therefore, but small portions of the county that are not easily accessible to these great thoroughfares of commercial intercourse.

The extensive and valuable hydraulic power which it possesses is already, to a considerable extent, profitably occupied, and it has become a manufacturing centre of great importance, and the facilities furnished by the several lines of public works for a rapid and cheap transit to market for the surplus products of its soil and manufactories, is steadily increasing its population and its wealth.

Its valuations will, therefore, require an annual revision, that it may bear its portion of taxes with other wealth-accumulating counties.

The city of Utica, which contains 5,500 acres, is classed in the same manner as the other cities, and valued at the same price per lot as Auburn or Syracuse. The large amount of real estate in villages and corporations in various parts of the county, the Assessors have been unable to ascertain with a sufficient degree of accuracy, and they have estimated its value by the best light they could obtain.

Its material statistics are as follows, viz :

Acres returned by supervisors in 1861, 735,612.

Average price of farm lands per acre, as fixed by Board of Equalization for 1862, \$28.

Same, as equalized in 1862, \$21.84.

Acres reported by U. S. census, 1860 :

Improved	446,692
Unimproved	186,086
	<u>632,778</u>

Cash value of farms per acre, by U. S. census, 1860, \$37.82.

Aggregate value of farm lands	\$20,507,136
Value of real estate of city	3,150,000
Value of real estate of corporations and villages...	4,000,000

Total State Assessors' valuation of real estate... \$27,657,136

Same, as equalized	\$21,642,766
Personal estate for 1861	3,067,196

Total personal

\$24,709,962

Cash value of farms by U. S. census, 1860	\$23,931,388
Add State Assessors' valuation of city, villages, &c. .	7,150,000

Total value of real estate, on the basis of the U. S. census and State Assessors' valuation of city, villages, &c. \$31,081,388

ONONDAGA COUNTY.

The county of Onondaga is bounded on the north by Oswego county, on the east by the county of Madison, on the south by Cortland county, and on the west by Cayuga county.

The northern portion is comparatively level, and abounds with several large swamps. The middle is rolling, and the south hilly. The soil generally is fertile and productive. The central portion, from east to west, is admirably calculated for the cultivation of wheat. The southern portion is well adapted to the spring grains and to grazing and the dairy. As an agricultural county it is equal in its general productiveness to many of the first class counties of which it is a member.

Its hydraulic power is large and important, and is already being improved to considerable extent. The canals and railroads traversing its territory are ample for the developing of its resources; and it is rapidly becoming a manufacturing centre of increasing importance.

In its brine springs and salt manufacture it has a permanent source of wealth, and its population and wealth are rapidly increasing, and its valuations will require an annual revision.

The city of Syracuse has about 5,000 acres in its bounds which are taxable, aside from the lands reserved for salt manufacturing purposes.

The lands have been rated at the prices of those of Auburn, neither of the cities being classed as commercial towns, nor the lands valued at the rate adopted in those cities which combine manufacturing with commercial advantages.

Its material resources are as follows, viz. :

Acres returned by supervisors in 1861, 461,620.

Average price of farm lands per acre, as fixed by the Board of Equalization for 1862, \$45.00.

Same as equalized in 1862, \$35.10.

Acres reported by U. S. census for 1860 :

Improved	346,119
Unimproved	87,042
	<hr/>
	433,161
	<hr/> <hr/>

Cash value of farm lands per acre by U. S. census, 1860, \$55.30.

Aggregate value of farm lands.....	\$20,772,900
Value of real estate of city.....	6,750,000
Value of real estate of corporations and villages..	2,000,000
	<hr/>

Total State Assessors' valuation of real estate. \$29,522,900

Same as equalized in 1862.....	\$23,027,862
Personal estate for 1861.....	3,273,825
	<hr/>

Total for taxation..... \$26,301,687

Cash value of farms by U. S. census, 1860.....	\$23,959,117
Add State Assessors' valuation of city, villages, &c..	8,750,000
	<hr/>

Total value of real estate on the basis of U. S. census and State Assessors' valuation of city, villages, &c \$32,709,117

ONTARIO COUNTY.

The county of Ontario is bounded on the north by the county of Wayne and part of Monroe, on the east by the county of Seneca, on the south by the county of Yates and part of the county of Steuben, and on the west by the county of Livingston and part of the county of Monroe.

The surface is undulating generally, except on the southwest corner; it is more or less hilly. Nearly three-quarters of the county is within the wheat region, and the soil well adapted to the successful growth of that plant. The southwestern portion of the county is composed of second quality land, though there is but a small portion of it which does not admit of successful cultivation.

The county is traversed by railroads in various directions, and the proximity of the northern portions to the Erie canal gives it excellent means of transportation for its products to market. Its commercial or manufacturing advantages are not such as to create any large centres of either; but it is a thriving, prosperous inland county, mainly devoted to agricultural pursuits, and its population and wealth do not increase with much rapidity, still its general value is increasing to such an extent as to warrant an annual revision.

Its material statistics are as follows, viz.:

Acres returned by supervisors in 1861, 390,139.

Average price of farm lands per acre, as fixed by the Board of Equalization for 1862, \$45.00.

Same as equalized in 1862, \$35.10.

Acres reported by U. S. census for 1860:

Improved	300,464
Unimproved	79,394
	<hr/>
	379,859

Cash value of farm lands per acre by U. S. census, for 1860, \$47.80.

Aggregate value of farm lands	\$17,556,255
Value of real estate of corporations and villages ..	3,500,000
	<hr/>
Total State Assessors valuation of real estate ..	\$21,056,255
	<hr/>
Same as equalized in 1862	\$16,423,879
Personal estate for 1861	3,344,641
	<hr/>
Total for taxation	\$19,768,520
	<hr/> <hr/>

Cash value of farms by U. S. census, 1860.....	\$18,644,392
Add State Assessors' valuation of villages, &c....	3,500,000
	<hr/>
Total value of real estate on the basis of the U. S. census and State Assessors' valuation of villages, &c.....	\$22,144,392
	<hr/> <hr/>

ORANGE COUNTY.

Orange county is bounded on the east by the Hudson river, southeast by the county of Rockland, southerly by the New Jersey State line, west by Sullivan, and north by Ulster.

The surface is more or less mountainous, hilly and broken, and embraces a great variety of soil, generally well adapted to the spring grains, to grazing and fruits, and its proximity to New York city and facilities for reaching that great market by railroads and the Hudson river, has brought nearly all its desirable land into profitable cultivation. It is one of the best of the second-class counties. It has an important commercial and manufacturing centre at Newburgh. The population and wealth of the county is steadily increasing, not as rapidly, perhaps, as in the counties on the opposite side of the river, but still its assessments should be annually revised.

Its material statistics are as follows, viz.:

Acres returned by supervisors in 1861, 479,345.

Average price of farm lands per acre, as fixed by Board of Equalization for 1862, \$45.

Same as equalized in 1862, \$35.10.

Acres reported by United States census, 1860:

Improved	297,987
Unimproved.....	81,596
	<hr/>
	379,583
	<hr/> <hr/>

Cash value of farms per acre by United States census, 1860, \$55.40.

Aggregate value of farm land.....	\$21,570,525
Value of real estate of corporations and villages..	4,000,000
	<hr/>
Total State Assessors' valuation of real estate...	\$25,570,525
	<hr/> <hr/>

Same as equalized in 1862.....	\$19,845,010
Personal estate for 1861.....	6,010,061
	<hr/>
Total for taxation.....	\$25,855,071
	<hr/>
Cash value of farms by United States census, 1860..	\$21,010,783
Add State Assessors' valuation of villages, &c.....	4,000,000
	<hr/>
Total value of real estate on the basis of the U. S. census and State Assessors' valuation of villages, &c.	\$25,010,783
	<hr/>

ORLEANS COUNTY.

The county of Orleans is bounded on the north by Lake Ontario, east by Monroe county, south by the county of Genesee, and west by the county of Niagara. It lays entirely in the wheat district, and is therefore one of the first class counties. Its soil is admirably adapted to the cultivation of winter wheat, and is fertile and productive. It has considerable hydraulic power in its bounds; and the Erie canal, and a branch of the Central railroad, passing across it from west to east, furnishes ample facilities for marketing its surplus products. It has not the prospect of increasing its population or its wealth as rapidly as the counties of Niagara or Monroe, and its valuation will not be materially changed, or require so often to be readjusted, as many other counties which do not possess such advantages of soil. Still, it must advance, in both population and wealth, though at a slower rate. It is, however, essentially an agricultural county, and its productiveness and value will be considerably enhanced by the drainage of the Tonawanda swamp, by the State, and thus reclaiming some valuable lands now nearly unproductive, and which cannot be drained by individual enterprise.

The material statistics are as follows, viz :

Acres returned by supervisors in 1861, 236,320.

Average price of farm lands per acre, as fixed by Board of Equalization for 1862, \$45.

Same as equalized in 1862, \$35.10.

Acres reported by U. S. census of 1860 :

Improved	183,491
Unimproved.....	45,006
	<hr/>
	228,497
	<hr/>

Cash value of farms per acre by U. S. census, 1860, \$48.70.	
Aggregate value of farm lands.....	\$10,634,400
Value of real estate of corporations and villages..	2,000,000
	<hr/>
Total State Assessors' valuation of real estate...	\$12,634,400
	<hr/> <hr/>
Same as equalized in 1862.....	\$9,754,830
Personal estate for 1861.....	1,009,753
	<hr/>
Total for taxation.....	\$10,764,583
	<hr/> <hr/>
Cash value of farms by U. S. census of 1860.....	\$11,123,723
Add State Assessors' valuation of villages, &c.....	2,000,000
	<hr/>
Total value of real estate on the basis of U. S. census and State Assessors' valuation of villages, &c....	\$13,123,723
	<hr/> <hr/>

OSWEGO COUNTY.

Oswego county is bounded on the east by parts of the counties of Lewis and Jefferson, south by Oneida lake and Onondaga county, west by part of the county of Cayuga and Lake Ontario, and north by the county of Jefferson. Its surface is rolling, at some places hilly. Only a small portion of the soil is adapted to winter wheat, but is most congenial to the spring grains, and to the dairy. It is a second class county, but not among the best of its class.

It has valuable hydraulic power, which at Oswego is extensively used, and from its location that city must become a commercial and manufacturing centre of increasing importance. The Oswego canal, and the railroad from Oswego to Syracuse, and a part of the Watertown railroad cross portions of its territory and furnish abundant facilities for the developing of its resources. Its population and wealth will advance continually, but not sufficiently to require a revision oftener than once in two years.

Its material statistics are as follows, viz.:

Acres returned by supervisors in 1861, 462,399.

Average price of farm lands per acre, as fixed by the Board of Equalization for 1862, \$18.00.

Same as equalized in 1862, \$14.04.

Acres reported by U. S. census of 1860 :

Improved	246,676
Unimproved	146,449
	<u>393,125</u>

Cash value of farms per acre by U. S. census, 1860, \$32.00.

Aggregate value of farm lands	\$8,323,182
Value of real estate of city	3,000,000
Value of real estate of corporations and villages ..	2,000,000

Total, State Assessors' valuation of real estate.. \$13,323,182

Same as equalized in 1862	\$10,197,855
Personal estate for 1861	1,834,210

Total for taxation
 \$12,032,065 |

Cash value of farms by U. S. census, 1860	\$12,585,546
Add State Assessors' valuation of city, villages, &c.	5,000,000

Total value of real estate on the basis of the U. S. census and State Assessors' valuation of city, villages, &c. \$17,585,546

OTSEGO COUNTY.

The county of Otsego is bounded on the north by the county of Herkimer, on the east by the county of Schoharie, on the south by the county of Delaware, on the west by the county of Chenango and part of the county of Madison.

In its general topography it is hilly and broken. The soil is adapted to the spring grains and to grazing, and the dairy, and its natural fertility ranks it among the best of the second class, or grazing and spring-grain counties.

It has much valuable hydraulic power, portions whereof in various parts of the county are now, and have been for a long period of years, in use, but the complete isolation of the county from all facilities of a rapid and cheap transit to market prevents the profitable use of its power, and compels a valuation much below that of other counties, which do not possess the same resources in soil and motive power.

Whenever a railroad shall be constructed through the county, connecting it with the other lines of public works through the

State, the valuations of its real estate should be increased at least ten dollars per acre on the aggregate valuation of its farm lands. Such a public work will also develop its other resources, and rapidly increase its population and wealth, and require a revision of its valuation, annually. At present, and until some such work is constructed, the valuation will not require a new adjustment oftener than other inland counties of the second and third class. It is an important county in its agricultural capacity, and properly opened to market must become a manufacturing centre equally as important.

Its material statistics are as follows, viz :

Acres returned by supervisors in 1861, 609,167.

Average price of farm lands per acre, as fixed by Board of Equalization for 1862, \$19.00.

Same as equalized in 1862, \$14.82.

Acres reported by U. S. census, for 1860 :

Improved	259,614
Unimproved.	159,608
	<hr/>
	419,222
	<hr/> <hr/>

Cash value of farms per acre by U. S. census, 1860, \$45.00.

Aggregate value of farm lands.....	\$11,574,173
Value of real estate of corporations and villages..	1,500,000
	<hr/>

Total State Assessors valuation of real estate.. \$13,074,173

Same as equalized in 1862.....	\$10,197,855
Personal estate for 1861.....	2,209,485
	<hr/>

Total for taxation..... \$12,407,340

Cash value of farms by U. S. census, 1860.....	\$18,807,944
Add State Assessors valuation of villages, &c....	1,500,000
	<hr/>

Total value of real estate on the basis of the U. S. census and State Assessors valuation of villages, &c.	\$20,307,944
	<hr/> <hr/>

PUTNAM COUNTY.

Putnam county is bounded on the west by the Hudson river, on the north by Dutchess county, on the east by the Connecticut State line, and on the south by the county of Westchester.

The surface is mountainous, hilly and broken; but a small portion is in a condition for cultivation, and its general agricultural product must be grass, and it can never be other than a grazing county. On its river front there are some important manufacturing towns, and it contains mineral in its mountains. The Harlem railroad in its rear, and the Hudson River railroad and river in its front, furnish abundant facilities for the successful development of its resources. Its agricultural population will not increase, except at a slow rate. But its proximity to New York city, and its already large manufacturing capacity, will insure an increase of population and wealth which will require an annual revision of its assessments.

Its material resources are as follows, viz :

Acres returned by supervisors in 1861,	130,151.
Average price of farm lands per acre, as fixed by Board of Equalization for 1862,	\$40.00.
Same, as equalized in 1862,	\$31.20.
Acres reported by U. S. census for 1860 :	
Improved	94,726
Unimproved	35,244
	<u>129,970</u>
Cash value of farms per acre by U. S. census 1860,	\$53.00.
Aggregate value of farm lands	\$5,206,040
Value of real estate of corporations and villages, &c.	300,000
Total State Assessors' valuation of real estate...	<u>\$5,506,040</u>
Same, as equalized in 1862	\$4,294,611
Personal estate for 1861	978,357
Total for taxation	<u>\$5,272,968</u>
Cash value of farm lands by U. S. census 1860.....	\$6,874,210
Add State Assessors' valuation of villages, &c.....	300,000
Total value of real estate on the basis of the U. S. census and State Assessors' valuat'n of villages, &c.	<u>\$7,174,210</u>

QUEENS COUNTY.

Queens county is bounded on the east by Suffolk county, south by the Atlantic ocean, west by the county of Kings and north by the East river.

The surface is generally level, except on the north side it becomes rolling and hilly. The soil is a sandy loam or gravelly clay loam, and admirably calculated for profitable farming, near a large market. The Long Island railroad through the centre, and the bays and harbors on each side furnish abundant means for a profitable development of its resources. It is becoming rapidly populated, and when the vacant lands around Hempstead are brought into market, the population and wealth will be rapidly increased. It has no commercial or manufacturing centre of importance, but its proximity to the cities of New York and Brooklyn will soon make it nearly, or quite a suburb of those cities, and its population will soon become suburban. Its increase of wealth and population must be such as to require an annual revision of its valuations.

Its material statistics are as follows, viz. :

Acres returned by supervisors in 1861, 180,687.

Average price of farm lands, per acre, as fixed by Board of Equalization for 1862, \$80.

Same as equalized in 1862, \$62.40.

Acres reported by U. S. census for 1860 :

Improved	115,564
Unimproved	43,549

159,113

Cash value of farms, per acre, by U. S. census, 1860, \$95.

Aggregate value of farm lands..... \$14,454,960

Value of real estate of corporations and villages .. 6,000,000

Total State Assessors' valuation of real estate. \$20,454,960

Same as equalized in 1862

\$15,964,868

Personal estate for 1861

5,223,418

Total for taxation..... \$21,188,286

Cash value of farms by U. S. census, 1860.....	\$18,090 150
Add State Assessors' valuation of villages, &c	6,000,000
	<hr/>
Total value of real estate on the basis of the U. S. census and State Assessors' valuat'n of villages, &c.	\$24,090,150
	<hr/> <hr/>

RENSSELAER COUNTY.

Rensselaer county is bounded on the east by the Massachusetts State line, on the south by Columbia county, on the west by the Hudson river, and on the north by the county of Washington.

Its surface is hilly and broken on the east, and is generally undulating. Its soil assimilates to Columbia county, and has the same defects. It has already become a commercial and manufacturing centre of importance, and it must largely increase in its population and wealth. The Hudson river and its railroads furnish ample facilities for the development of its resources.

By reason of the great fire at Troy in the spring of 1862, a million of dollars was abated from its city valuation, which should be ultimately added. It is a thriving, prosperous county, and its valuation should be annually revised.

Its material statistics are as follows, viz.:

Acres returned by supervisors in 1861, 390,867.

Average price of farm lands per acre, as fixed by Board of Equalization for 1862, \$40.00.

Same, as equalized in 1862, \$31.20.

Acres reported by U. S. census, 1860:

Improved	270,007
Unimproved	70,809
	<hr/>
	340,816
	<hr/> <hr/>

Cash value of farms per acre by U. S. census, 1860, \$52.00.

Aggregate value of farm lands.....	\$15,634,680
Value of real estate of city	12,000,000
Value of real estate of corporations and vallages..	3,000,000
	<hr/>
Total State Assessors valuation of real estate...	\$30,634,680
	<hr/> <hr/>
Same, as equalized in 1862	\$23,895,051
Personal estate for 1861.....	7,258,439
	<hr/>
Total for taxation.....	\$31,153,490
	<hr/> <hr/>

Cash value of farms by U. S. census, 1860	\$17,774,563
Add State Assessors valuation of city, villages, &c.	15,000,000
	<hr/>
Total value of real estate on the basis of the U. S. census and State Assessors valuation of city, villages, &c	\$32,774,563
	<hr/> <hr/>

RICHMOND COUNTY.

Richmond county embraces the whole of Staten Island. Its surface is rocky and hilly, or flat and more or less marshy. As an agricultural county it has small capacity as compared with its surface, and but for its proximity to the city of New York, would be among the least valuable of the second class counties. It has no particular advantages for manufacturing, over the opposite shore of Long Island, and will not populate as rapidly. Yet, such resources as it does possess are being developed, and considerable manufacturing is carried on at different points along its shores. Its greatest value consists in the advantageous position of its hills and high lands for suburban residences and villas. It will increase in population and wealth much slower than other points around the city, which are reached by less water conveyance. Its valuations will require a revision once in two years.

Its material statistics are as follows, viz :

Acres returned by supervisors in 1861, 30,233.

Average price of farm lands per acre, as fixed by Board of Equalization for 1862, \$110.00.

Same, as equalized in 1862, \$85.80.

Acres reported by U. S. census for 1860 :

Improved	9,852
Unimproved	4,743
	<hr/>
	14,595
	<hr/> <hr/>

Cash value of farms per acre by U. S. census 1860, \$228.00.

Aggregate value of farm lands

Value of real estate of corporations and villages... 3,000,000

Total State Assessors' valuation of real estate... \$6,322,230

Same, as equalized in 1862	\$4,931,340
Personal estate for 1861	887,700
	<hr/>
Total for taxation	\$5,819,040
	<hr/> <hr/>
Cash value of farms by U. S. census 1860	\$3,327,800
Add State Assessors' valuation of villages, &c.	3,000,000
	<hr/>
Total value of real estate on the basis of the U. S. census and State Assessors' valuat'n of villages, &c.	\$6,327,800
	<hr/> <hr/> <hr/>

ROCKLAND COUNTY.

Rockland county is bounded on the east by the Hudson river, northwesterly by the county of Orange, and southwesterly by the New Jersey State line. Its surface is hilly and broken along most of its river front, and rolling over the other portions. Its drainage is mainly to the south, into New Jersey. The soil is naturally fertile, and, under a better system of agriculture, it would, from its position, become a first class county. It is gradually improving in its population and wealth, and has now, in its railroad and river facilities, abundant means for developing its resources.

It will increase in population and wealth, but at a less rapid rate than counties on the opposite side of the river. Its valuations will require revision only once in two years.

Its material statistics are as follows:

Acres returned by supervisors in 1861, 101,737.

Average price of farm lands per acre, as fixed by Board of Equalization for 1862, \$45.00.

Same, as equalized in 1862, \$35.10.

Acres reported by U. S. census for 1860:

Improved	41,342
Unimproved	24,994
	<hr/>
	66,336
	<hr/> <hr/>

Cash value of farms per acre by U. S. census 1860, \$70.00.

Aggregate value of farm lands

\$4,577,715

Value of real estate of corporations and villages... 1,500,000

Total State Assessors' valuation of real estate... \$6,077,715

Same, as equalized in 1862	\$4,740,618
Personal estate for 1861	1,287,416
	<hr/>
Total for taxation	\$6,028,034
	<hr/> <hr/>
Cash value of farms by U. S. census of 1860	\$4,693,250
Add State Assessors' valuation of villages, &c.	1,500,000
	<hr/>
Total value real estate on the basis of the U. S. cen- sus and State Assessors' valuation of villages, &c.	\$6,193,250
	<hr/> <hr/> <hr/>

SARATOGA COUNTY.

Saratoga county is bounded on the east by the Hudson river, on the north by the county of Warren, on the west by parts of Fulton and Hamilton, and on the south by parts of Schenectady and Albany counties. The surface of its northern and western portion partake of the general features of the northern wilderness, of which it is the eastern limit, broken, rough and mountainous. Its southeastern part along and near the river has excellent land, but generally the soil is poor and thin, and for agricultural purposes it is to be ranked as only in the second class. It has much valuable hydraulic power, and by means of the Champlain canal and its railroads, possesses abundant means for their profitable employment. If the contemplated railroad to Lake Ontario should ever be constructed, it will help still further to its improvement. It is by means of its springs and its manufacturing, already an important centre to which population is being drawn annually, and its worth is necessarily increasing. Its valuations, however, will not require revision oftener than once in two or three years.

Its material statistics are as follows, viz :

Acres returned by supervisors in 1861,	509,390.
Average price of farm lands per acre, as fixed by Board of Equalization, in 1862,	\$20.00.
Same as equalized in 1862,	\$15.60.
Acres reported by U. S. census, 1860 :	
Improved	316,746
Unimproved	103,866
	<hr/>
	420 612
	<hr/> <hr/>

Cash value of farms per acre, by U. S. census, 1860, \$34.00.

Aggregate value of farm lands	\$10,187,806
Value of real estate of corporations and villages..	2,000,000
Total State Assessors valuation of real estate.	<u>\$12,187,806</u>
Same as equalized in 1862	\$9,506,489
Personal estate for 1861	2,838,748
Total for taxation.....	<u>\$12,345,237</u>
Cash value of farms by U. S. census, 1860.....	\$14,290,241
Add State Assessors valuation of villages, &c....	2,000,000
Total value of real estate on the basis of U. S. census and State Assessors valuation of vil- lages, &c.....	<u>\$16,290,241</u>

SCHENECTADY COUNTY.

Schenectady county is bounded on the northeast by Saratoga county, on the south by Albany county and part of Schoharie, and on the northwest by Montgomery county.

The surface is mostly level, though a portion of it is rolling and hilly. The soil is generally alluvian, and makes the celebrated "Mohawk flats." The Mohawk valley comprises nearly all the county.

As an agricultural county it is not exceeded in the fertility of its soil by any other in the State. The Erie canal and Central railroad traverse the entire length of its territory, and furnish ample facilities for the developing of its resources. It has already a large manufacturing establishment at the city of Schenectady, and is gradually increasing in population and wealth; and its valuations should be revised at least once in two years.

Its material statistics are as follows, viz :

Acres returned by supervisors in 1861, 122,575.

Average price of farm lands per acre, as fixed by the Board of Equalization for 1862, \$50.

Same as equalized in 1862, \$39.

Acres reported by U. S. census, 1860 :

Improved	98,170
Unimproved.....	21,482
	<u>119,652</u>

Cash value of farms per acre by U. S. census of 1860, \$45.	
Aggregate value of farm lands.....	\$6,128,750
Value of real estate of city.....	1,500,000
Same of corporations and villages.....	500,000
	<hr/>
Total State Assessors' valuation of real estate....	\$8,128,750
	<hr/> <hr/>
Same as equalized in 1862.....	\$6,340,435
Personal estate for 1861.....	805,794
	<hr/>
Total for taxation.....	\$7,146,229
	<hr/> <hr/>
Cash value of farms by U. S. census, 1860.....	\$5,374,039
Add State Assessors' valuation of city and villages, &c.	2,000,000
	<hr/>
Total value of real estate on the basis of the U. S. census and State Assessors' valuation of city, vil- lages, &c.	\$7,374,039
	<hr/> <hr/>

SCHOHARIE COUNTY.

Schoharie county is bounded on the east by Albany county and parts of Schenectady and Greene, south by Delaware county, west by Otsego county, and north by Montgomery county.

Much of the surface is broken and hilly. Portions of it, however, are level, and embrace the interval along the Schoharie creek. The soil is generally well adapted to the spring grains, and to grazing, and winter wheat has been grown to a considerable extent. It is, however, in its agricultural capacity only a second class county. The construction of the railroad from Albany to Binghamton will materially enhance the value of the real estate of the county, and contribute much to its prosperity, for it only lacks good and cheap transit for its products, to become much more populous and wealthy. It has some hydraulic power, but not sufficient to warrant its ever becoming a manufacturing centre of any great importance. After the railroad is completed, its present valuations will require revision. But after that they will not require altering oftener than once in two or three years.

Its material statistics are as follows, viz. :

Acres returned by supervisors in 1861, 378,364.

Average price of farm lands, per acre, as fixed by the Board of Equalization for 1862, \$20.

Same, as equalized in 1862, \$15.60.

Acres reported by U. S. census for 1860 :

Improved	265,885
Unimproved	103,803
	<u>369,688</u>

Cash value of farms per acre by U. S. census of 1860, \$28.

Aggregate value of farm lands	\$7,466,080
Value of real estate of corporations and villages..	500,000

Total State Assessors' valuation of real estate... \$7,966,080

Same, as equalized in 1862	\$6,213,543
Personal estate for 1861	841,685

Total for taxation..... \$7,055,228

Cash value of farms by U. S. census of 1860.....	\$10,815,867
Add State Assessors' valuation of villages, &c	500,000

Total value of real estate on the basis of U. S. census and State Assessors' valuation of villages, &c. \$11,315,867

SCHUYLER COUNTY.

Schuyler county is bounded on the east by Tompkins county, on the south by parts of Chemung and Steuben counties, on the west by Steuben county, and on the north by parts of the counties of Yates and Cayuga.

Its surface is broken and hilly and rolling. It lays nearly all in the winter wheat region, and its soil is such that upon a part of the county it can be profitably cultivated. The valley extending from the head of Seneca lake, contains some of the finest lands for vineyards in the State, and the grape can be profitably cultivated in the county along the shores of the lake. It is a thriving, prosperous, second-class county, and has abundant railroad and canal facilities for the developing of all its resources. It will gradually increase in population and wealth, but its valuations will not require a revision oftener than once in two or three years.

Its material statistics are as follows, viz :

Acres returned by supervisors in 1861, 200,597.

Average price of farm lands per acre, as fixed by the Board of Equalization for 1862, \$28.00.

Same, as equalized in 1862, \$21.84.

Acres reported by U. S. census of 1860 :

Improved	147,233
Unimproved	55,239
	<hr/>
	202,462
	<hr/> <hr/>

Cash value of farms per acre by U. S. census of 1860, \$45.00.

Aggregate value of farm lands \$6,616,716

Value of real estate of corporations and villages ... 1,000,000

Total State Assessors valuation of real estate :... \$7,616,716

Same, as equalized in 1862 \$5,930,941

Personal estate for 1861..... 346,250

Total for taxation..... \$6,277,191

Cash value of farms by U. S. census of 1860..... \$8,207,612

Add State Assessors valuation of villagess, &c 1,000,000

Total value of real estate on the basis of the U. S.
census and State Assessors valuation of villagess,

&c \$9,207,612

SENECA COUNTY.

The county of Seneca is bounded on the north by the county of Wayne, east by the Cayuga lake, dividing it from the county of Cayuga, and a small part of Tompkins, on the south by parts of the counties of Tompkins and Schuyler, west in part by the county of Ontario and by the Seneca lake, separating it from the counties of Ontario and Yates.

Its surface is gently undulating, and it lies within the wheat region. It is a first class county, the soil being well adapted, with but small exceptions, to the successful cultivation of that plant over the entire county.

It has extensive and valuable hydraulic privileges, furnished by the Seneca river, and contains now manufacturing centres of

importance, which must rapidly increase in population and wealth. The public works in the improvement of the Seneca river, and in the railroads which cross it near its northern end, together with an internal lake navigation, which nearly encircles it, are ample for developing its advantages, and for bringing within its bounds increasing population and wealth. Its valuations will require annual revision, in order to their proper adjustment in the general equalization with the other counties of the State.

Its material resources are as follows, viz :

Acres returned by supervisors in 1861, 197,614.

Average price of farm lands per acre, as fixed by the Board of Equalization for 1862, \$45.00.

Same, as equalized in 1862, \$35.00.

Acres reported by U. S. census of 1860 :

Improved	150,357
Unimproved	33,630
	<hr/>
	183,987
	<hr/> <hr/>

Cash value of farms per acre by U. S. census, 1860, \$58.00.

Aggregate value of farm lands	\$8,892,630
Value of real estate of corporations and villages ..	3,000,000
	<hr/>

Total State Assessors valuation of real estate... \$11,892,630

Same as equalized in 1862	\$9,276,251
Personal estate for 1861	1,598,807
	<hr/>

Total for taxation..... \$10,875,058

Cash value of farms by U. S. census, 1860	\$10,815,867
Add State Assessors valuation of villages, &c	3,000,000
	<hr/>

Total value of real estate on the basis of the U. S. census and State Assessors valuation of villages, &c

\$13,815,867

ST. LAWRENCE COUNTY.

St. Lawrence county is bounded on the north by the St. Lawrence river, on the east by the county of Franklin, south by the counties of Hamilton and Herkimer, and westerly by the counties of Lewis and Jefferson.

It is emphatically a frontier county, having a longer frontage upon the State line than any other county in the State. Its surface is mountainous, broken and hilly, and more than two-thirds of all its acres are unimproved and covered to a large extent with forests, that no probable system of public works will ever bring into market. It lays on the northern slope of the great northern wilderness, and more than a million of acres of its lands partake of the general characteristics of that region, and the same remarks applied to other sections of it, apply equally well to this portion of the county. A strip of land bordering upon the St. Lawrence river, and from twenty to thirty miles inland, embraces all the valuable and improved lands of the county. The soil, here, is well adapted to the spring grains and to grass, and compete favorably with any second class county in the State, and would bear an assessment upon its farm lands of not less than \$20.00 per acre, whilst the balance of the county should not be rated higher than one dollar per acre.

It has immense hydraulic power, practically inexhaustible, and not surpassed by any other county in the State, not even excepting Erie or Niagara; but at present it, in most instances, runs to waste. At some future day it may become a manufacturing centre of great importance. It has good railroad facilities for reaching the eastern markets of New England, or the southern ones of this State.

In its improved portion it is a prosperous and thriving agricultural county, and its valuations will require a revision once in two or three years.

Its material statistics are as follows, viz.:

Acres returned by supervisors in 1861, 1,679,295.

Average price of farm lands per acre, as fixed by the Board of Equalization for 1862, \$9.00.

Same as equalized in 1862, \$7.02.

Acres reported by U. S. census of 1860:

Improved.....	571,972
Unimproved.....	278,130
	<hr/>
	850,102

Cash value of farms per acre, by U. S. census of 1860, \$26.00.

Aggregate value of farm lands..... \$15,123,165

Value of real estate of corporations and villages.. 2,000,000

Total State Assessors' valuation of real estate.. \$17,123,165

Same as equalized in 1862.....	\$13,356,451
Personal estate for 1861.....	1,704,190
	<hr/>
Total for taxation.....	\$15,060,641
	<hr/>
Cash value of farms by U. S. census of 1860.....	\$22,442,701
Add State Assessors' valuation of villages, &c.....	2,000,000
	<hr/>
Total value of real estate on the basis of the U. S. census and State Assessors' valuation of villages, &c.....	\$24,442,701
	<hr/> <hr/>

STEUBEN COUNTY.

Steuben county is bounded on the south by the State line of Pennsylvania, on the west by Allegany county and a part of Livingston, north by a part of Livingston and Yates, east by Chemung and Schuyler counties.

The surface is hilly and broken, and the general elevation of the hills such as to modify its agricultural productions. Its soil is adapted to the spring grains, and to grass, but it is principally a grazing and dairy county. The land which was originally covered with heavy forests of pine and hemlock is being gradually cleared not only of the trees, but stumps, and it may be regarded as a thriving and prosperous county, its resources being developed by the railroads which traverse its territory in various directions, and by the Chemung canal which has its terminus in this county. It has considerable hydraulic power, but nothing that will make it a manufacturing centre of importance. Around Crooked lake on its northeastern border it has some excellent land for vineyards, and the cultivation of the grape is becoming an important branch of rural industry. Its valuations will require revision once in three or four years.

Its material statistics are as follows, viz :

Acres returned by supervisors in 1861, 835,000.

Average price of farm lands per acre, as fixed by Board of Equalization for 1862, \$14.00.

Same as equalized in 1862, \$10.90.

Acres reported by U. S. census, 1860 :

Improved	395,175
Unimproved	320,292
	<hr/>
	715,467
	<hr/> <hr/>

Cash value of farms per acre, by U. S. census, 1860, \$23.30.	
Aggregate value of farm lands	\$11,690,000
Value of real estate of corporations and villages..	2,000,000
	<hr/>
Total State Assessors valuation of real estate...	\$13,690,000
	<hr/> <hr/>
Same as equalized in 1862.....	\$10,665,991
Personal estate for 1861.....	2,253,921
	<hr/>
Total for taxation	\$12,919,912
	<hr/> <hr/>
Cash value of farms by U. S. census, 1860.....	\$16,665,991
Add State Assessors valuation of villages, &c....	2,000,000
	<hr/>
Total value of real estate on the basis of U. S. census and State Assessors valuation of villages, &c	\$18,665,991
	<hr/> <hr/>

SUFFOLK COUNTY.

Suffolk county is bounded on the west by the county of Queens, on the north and east by Long Island sound, and on the south by the Atlantic ocean.

The surface is broken and hilly, especially in the centre, but along the shores of the bays is level. The soil is generally a sandy loam, which possesses great capacity for profitable cultivation, as little or no part of the county is situated more than six miles from either a railroad or an accessible harbor, so that manures can be cheaply transported by water, and the products of the farm or garden rapidly carried to an ever open market. Much of the bad repute in which Long Island lands have fallen, especially in this county, is due more to the want of enterprise of the inhabitants of the county, and to the absence of capital in the cultivation of the land. But capital properly applied will nowhere reap a greater return in farming and gardening, than here. The great facilities furnished by the fisheries along its shores, and the rich rewards received therefrom, discourage the improvements of the land as rapidly as would be expected from their peculiar location.

The large fires which caused the destruction of so much property in the timber lands of the county, were taken into consideration by the Assessors in fixing the valuations upon the farm lands.

STATE ASSESSORS.

The county is gradually improving and will increase slowly in its population and wealth, but its valuations will require a revision not oftener than once in three or four years.

Its material statistics are as follows, viz. :

Acres reported by supervisors in 1861, 418,967.

Average price of farm lands per acre, as fixed by the Board of Equalization for 1862, \$17.

Same as equalized, \$13.26.

Acres reported by U. S. census of 1860 :

Improved	149,182
Unimproved	215,072
	364,254
	364,254

Cash value of farms per acre by U. S. census of 1860, \$34.

Aggregate value of farm lands..... \$7,122,439

Value of real estate of corporations and villages... 1,000,000

Total State Assessors' valuation of real estate. \$8,122,439

Same as equalized in 1862..... \$6,335,508

Personal estate in 1861..... 2,067,275

Total for taxation..... \$8,402,783

Cash value of farms by U. S. census of 1860..... \$12,641,940

Add State Assessors' valuation of villages, &c.... 1,000,000

Total value of real estate on the basis of the U. S. census and State Assessors' valuation of villages, &c. \$13,641,940

SULLIVAN COUNTY.

Sullivan county is bounded on the east by Orange county, on the south by the New Jersey State line, northwesterly by the county of Delaware, and northeasterly by the county of Ulster.

The surface is mountainous, hilly and broken, and its general elevation is such, that its agriculture is modified thereby. Its soil is best adapted to grazing, and it is a third class or dairy county. It has mineral resources, but to what extent is not yet definitely determined. The New York and Erie railroad, and the canal to the Hudson river furnish all necessary facilities for developing its agricultural resources. From the nature of its

soil, and its position with regard to markets, its population and wealth will slowly increase, though it possesses much hydraulic power that might be used for extensive manufacturing purposes. Its valuations will require a revision only once in three or four years.

Its material statistics are as follows, viz. :

Acres returned by supervisors in 1861, 571,510.

Average price of farm lands per acre, as fixed by the Board of Equalization for 1862, \$8.

Same as equalized in 1862, \$6.24.

Acres reported by U. S. census of 1860 :

Improved	139,295
Unimproved.....	185,682
	<hr/>
	324,977
	<hr/> <hr/>

Cash value of farms per acre by U. S. census of 1860, \$16.00.

Aggregate value of farm lands..... \$4,572,080

Value of real estate of corporations and villages.. 1,000,000

Total, State Assessors' valuation of real estate.. \$5,572,080

Same as equalized in 1862..... \$4,346,223

Personal estate in 1861
 411,522 || | --- |
| Total for taxation..... | \$4,757,745 |
| | --- --- |

Cash value of farms by U. S. census, 1860..... \$5,202,980

Add State Assessors' valuation of villages, &c..... 1,000,000

Total value of real estate on the basis of the U. S. census and State Assessors' valuation of villages, &c

\$6,202,980

TIOGA COUNTY.

Tioga county is bounded on the east by Broome county, south by the State line, west by Chemung county, and north by Tompkins and part of Cortland counties.

Its surface is broken and hilly. It has some level lands of first quality along the Susquehanna river, but its soil is generally adapted to grass and the spring grains, and its products are

affected by the elevation of its hills. It is, as an agricultural county, only in the third class, being best adapted to the dairy. It has some hydraulic power, but nothing to ever make it a manufacturing county of importance. The railroad from Ithaca to Owego, traversing its territory from north to south, and the New York and Erie railroad across its southern border, furnish excellent facilities for the development of all its resources.

It will gradually increase in population and wealth, but its valuations will not require a revision oftener than once in three or four years.

Its material statistics are as follows, viz :

Acres returned by supervisors in 1861, 309,890.

Average price of farm lands per acre, as fixed by Board of Equalization for 1862, \$20.

Same, as equalized in 1862, \$15.60.

Acres returned by U. S. census, 1860 :

Improved	167,613
Unimproved	102,561
	<hr/>
	270,174
	<hr/> <hr/>

Cash value of farms per acre by census, \$29.35.

Aggregate value of farm lands	\$6,197,800
Value of real estate of corporations and villages ..	2,000,000
	<hr/>

Total State Assessors' value of real estate

\$8,197,800

Same, as equalized in 1862	\$6,394,284
Personal estate	873,487
	<hr/>

Total for taxation

\$7,268,771

Cash value of farms by U. S. census, 1860	\$7,731,129
Add State Assessors' valuation of villages, &c.	2,000,000
	<hr/>

Aggregate valuation of real estate on the basis of census and State Assessors' valuation of villages, &c.	\$9,931,129
	<hr/> <hr/>

TOMPKINS COUNTY.

The county of Tompkins is bounded on the north by the county of Cayuga and part of the county of Seneca, on the east by Cortland county and part of the county of Broome, on the south by the county of Broome, and on the west by the county of Schuyler.

Its surface is hilly, and in its southern portion the hills attain such an elevation as to affect the products of the land. The northern portion on each side of the Cayuga lake, contains some good wheat lands, but in its general features it may be ranked as a second class county, the largest portion of its soil being adapted to the successful cultivation of spring grains, and to grazing.

It has a railroad running across its territory from north to south, and the navigable waters of the lake are also within its bounds. It possesses important hydraulic power, and considerable commercial advantages. It may be considered, however, an inland second class farming county, where population and wealth will increase slowly, and its values will not require an annual revision. Its material statistics are as follows, viz :

Acres returned by supervisors in 1861, 292,164.

Average price for farm lands per acre, as fixed by the Board of Equalization, for 1862, \$30.

Same, as equalized in 1862, \$23.40.

Acres reported by U. S. census of 1860 :

Improved.....	205,494
Unimproved	62,999
	<hr/>
	268,493
	<hr/> <hr/>

Cash value of farms per acre by U. S. census of 1860, \$44.

Aggregate value of farm lands.....	\$8,764,920
Value of real estate of villages and corporations..	1,500,000
	<hr/>

Total State Assessors' valuation of real estate..

\$10,264,920

Same, as equalized in 1862.....	\$8,006,638
Personal estate in 1861.....	1,333,211
	<hr/>

Total for taxation.....

\$9,339,849

Cash value of farms by U. S. census, 1860.....	\$11,940,774
Add State Assessors' valuation of villages, &c....	1,500,000
	<hr/>

Total value of real estate, on basis of the U. S. census, and State Assessors' valuation of villages, &c	\$13,440,774
	<hr/> <hr/> <hr/>

ULSTER COUNTY.

Ulster county is bounded on the east by the Hudson river, on the south by Orange county, on the southwest by Sullivan, on the northwest by Delaware, and on the north by Greene county. Its surface is mountainous, broken and rocky. As an agricultural county it is only third rate, and adapted principally to grazing and the dairy.

It has large mineral resources, and they are being rapidly developed by the facilities of transportation furnished by the Hudson river. The Delaware and Hudson canal, which has its terminus at Rondout, in this county, and connects the navigable waters of the Hudson river with the great coal fields of Pennsylvania, is building up villages that are increasing annually in wealth and population. Taken as a whole, in all its interests, the general increase of population and wealth, will be such as to require a revision of its valuations at least once in two years. Its material statistics are as follows, viz :

Acres returned by supervisors in 1861,	669,713.
Average value of farm lands per acre, as fixed by the Board of Equalization for 1862,	\$20.
Same, as equalized in 1862,	\$15.60.
Acres reported by U. S. census for 1860 :	
Improved	262,910
Unimproved	169,964
	<u>432,874</u>
Cash value of farms per acre by U. S. census for 1860,	\$34.
Aggregate value of farm lands	\$13,394,260
Value of real estate of corporations and villages, &c.	2,500,000
Total State Assessors' valuation of real estate ...	<u>\$15,894,260</u>
Same, as equalized in 1862	\$12,395,888
Personal estate in 1861	2,430,903
Total for taxation	<u>\$14,826,791</u>
Cash value of farms by U. S. census, 1860	\$14,697,101
Add State Assessors' valuation of villages, &c.	2,500,000
Total value of real estate on the basis of the U. S. census and State Assessors' valuation of villages, &c.	<u>\$17,197,101</u>

WARREN COUNTY.

Warren county is bounded on the east by part of Washington county and Lake George, on the south by Saratoga county, on the west by the county of Hamilton, and on the north by the county of Essex.

Its surface is generally mountainous, broken and rocky. The soil is thin, cold, and not naturally fertile or productive, and is of little value beyond the production of grass. Its cold and uncongenial climate renders its agriculture of little importance; and the cultivation of the spring grains usually makes the farmer but scanty returns. It is at best only a third class or dairying county, and one of the least valuable in the State; yet if the contemplated railroad should be constructed, so that its timber and mineral resources can be developed, the real estate will be much more valuable than at present. The county, however, lays on the eastern slope of the great Adirondack region, and the same remarks in regard to other counties included therein will apply to this county with equal force. It will increase very slowly in population and wealth, and its valuations will require revision not oftener than once in five years.

Its material statistics are as follows, viz :

Acres returned by supervisors in 1861, 488,929.

Average value of farm lands per acre, as fixed by the Board of Equalization for 1862, \$4.00.

Same, as equalized in 1862, \$3.12.

Acres reported by U. S. census for 1860 :

Improved	119,156
Unimproved	122,915
	<hr/>
	242,071
	<hr/> <hr/>

Cash value of farms per acre, by the U. S. census for 1860, \$11.50.

Aggregate value of farm lands	\$1,955,716
Value of real estate of corporations and villages ..	250,000
	<hr/>
Total State Assessors' valuation of real estate ..	\$2,205,716
	<hr/> <hr/>
Same, as equalized in 1862	\$1,720,459
Personal estate in 1861	423,000
	<hr/>
Total for taxation	\$2,143,459
	<hr/> <hr/>

Cash value of farms by U. S. census for 1860.....	\$2,802,399
Add State Assessors' valuation of villages, &c.....	250,000
	<hr/>
Total value of real estate on the basis of the U. S. census and State Assessors' valuation of villages, &c.....	\$3,052,399
	<hr/> <hr/>

WASHINGTON COUNTY.

Washington county is bounded on the east by the Vermont State line, on the south by Rensselaer county, on the west by a part of the counties of Saratoga and Warren, and part of Lake George.

Its surface is hilly and broken, and undulating. Its soil is from very poor to first quality, surpassed by none in the State. Like all the counties on the east side of the Hudson river, it possesses lands of great fertility, but so broken up by rocky hills that no large tract can be obtained for cultivation. It is however among the very best of the second-class counties, and its peculiar facilities for reaching market by easy and cheap modes of transportation, by means of the railroads traversing its territory and the Hudson River and Champlain canal, render the lands more valuable than those of some of the more fertile, but further inland counties. It will always be a thriving county, and its population and wealth will gradually increase, and its valuations should be revised at least once in two years.

Its material statistics are as follows, viz. :

- Acres returned by supervisors in 1861, 498,597.

Average price of farm lands per acre, as fixed by Board of Equalization for 1862, \$30.00.

Same as equalized in 1862, \$23.40.

Acres reported by U. S. census for 1860 :

Improved	345,047
Unimproved.....	98,028
	<hr/>
	443,075
	<hr/> <hr/>

Cash value of farms per acre by U. S. census of 1860, \$40.00.	
Aggregate value of farm lands.....	\$14,957,610
Value of real estate of corporations and villages..	2,000,000
	<hr/>

Total, State Assessors' valuation of real estate..	\$16,957,610
	<hr/> <hr/>

Same as equalized in 1862.....	\$13,256,936
Personal estate for 1861.....	3,204,838
	<hr/>
Total for taxation.....	\$16,461,774
	<hr/> <hr/>
Cash value of farms by U. S. census for 1860.....	\$16,837,669
Add State Assessors' valuation of villages, &c.....	2,000,000
	<hr/>
Total value of real estate on the basis of the U. S. census and State Assessors' valuation of villages, &c.....	\$18,837,669
	<hr/> <hr/>

WAYNE COUNTY.

The county of Wayne is bounded north by Lake Ontario, east by the county of Cayuga, south by parts of the counties of Seneca and Ontario, and west by the county of Monroe.

The surface is generally broken, undulating, and in some portions hilly. It is situated within the wheat region, its soil being admirably calculated for the successful cultivation of that plant.

Its public improvements are the Erie canal and New York Central railroad, running through the southern portions of the county from west to east. There is no very extensive hydraulic power in the county, whereby there can be made a large manufacturing centre, nor has it any superior commercial advantages that will be very rapidly improved.

It is a flourishing inland agricultural county, and its population and wealth will gradually increase, so that its valuations will require, at least, annual revision.

Its material statistics are as follows, viz.:

Acres returned by supervisors in 1861, 356,111.

Average price of farm lands per acre, as fixed by the Board of Equalization for 1862, \$45.00.

Same as equalized in 1862, \$35.10.

Acres reported by the U. S. census for 1860:

Improved.....	180,237
Unimproved.....	63,639
	<hr/>
	243,876
	<hr/> <hr/>

Cash value of farms per acre by U. S. census for 1860, \$45.00.	
Aggregate value of farm lands	\$16,024,995
Value of real estate of corporations and villages, &c.	3,000,000
	<hr/>
Total State Assessors' valuation of real estate..	\$19,024,995
	<hr/> <hr/>
Same as equalized in 1862	\$14,838,497
Personal estate in 1861	1,697,618
	<hr/>
Total for taxation	\$16,536,115
	<hr/> <hr/>
Cash value of farms by U. S. census for 1860	\$10,951,988
Add State Assessors' valuation of villages, &c.	3,000,000
	<hr/>
Total value of real estate on the basis of the U. S. census and State Assessors' valuation of villages, &c	\$13,951,998
	<hr/> <hr/>

WESTCHESTER COUNTY.

Westchester county is bounded on the east by the Connecticut State line and part of Long Island sound, south by the East river and the Harlem river, west by the Hudson river, and north by the county of Putnam.

Its surface is mountainous, hilly and broken, and more or less covered with rocks and the stony debris of its hills and mountains. The soil, whenever cleared from the stone with which it is so much mixed, is moderately fertile, and particularly adapted to grass and many of the spring grains.

It is not, however, in the richness of its soil that the value of its real estate consists, but in the facility whereby the surplus population of a great city, can make upon its unrivalled sites their suburban residences. All that portion of the county below White Plains on the eastern side, and below the county line on the western side, has already become a suburb of the city of New York, and can no longer be valued as farming lands, but should be rated as village real estate, and is among the most valuable in the State. The Harlem and the Hudson railroads, as well as the Hudson river and Long Island sound, furnish ample facilities for developing its resources and for populating its lands. Its population and wealth will increase rapidly, and its valuations will require an annual revision.

Its material statistics are as follows viz.:

Acres returned by supervisors in 1861, 280,193.

Average price of farm lands per acre, as fixed by the Board of Equalization for 1862, \$100.

Same as equalized in 1862, \$78.

Acres reported by the U. S. census of 1860:

Improved	234,071
Unimproved	25,072
	<hr/>
	259,143
	<hr/> <hr/>

Cash value of farms per acre by U. S. census of 1860, \$140.

Aggregate value of farm lands..... \$28,019,300

Value of real estate of corporations and villages.. 19,000,000

Total State Assessors' valuation of real estate.. \$47,019,300

Same as equalized in 1862..... \$36,676,000

Personal estate in 1861..... 6,850,937

Total for taxation..... \$43,526,937

Cash value of farms by U. S. census of 1860..... \$35,661,624

Add State Assessors' valuation of villages, &c..... 19,000,000

Total valuation of real estate on basis of U. S. census and State Assessors' valuation of villages, &c. \$54,661,624

WYOMING COUNTY.

The county of Wyoming is bounded west by the county of Erie, north by the county of Genesee, east by the county of Livingston, and south by parts of the counties of Allegany and Cattaraugus. It is hilly and broken, and its general surface is so much above the tide level as to materially affect its climate and the profitable cultivation of its soil. The northeastern portion of the county is a fertile wheat soil. The whole county, however, can only be ranked as a second class county, being mainly devoted to stock and the dairy. It is very properly ranked as among the best and most productive in that class. It has the advantage of railroad facilities through a portion of its territory, which is remote from the markets upon other public

improvements. Its commercial and manufacturing advantages are not good, and the population and wealth of the county must increase very slowly, and its value will not be materially enhanced for several years, and then only by the natural growth of its agricultural wealth.

Its material statistics are as follows, viz :

Acres returned by supervisors in 1861,	368,000.
Average price of farm lands, as fixed by the Board of Equalization for 1862,	\$30.00.
Same as equalized in 1862,	\$23.40.
Acres reported by U. S. census of 1860 :	
Improved	252,236
Unimproved	94,150
	<hr/>
	346,386
	<hr/> <hr/>

Cash value of farms per acre as fixed by United States census of 1860, \$32.00.

Aggregate value of farm lands	\$11,040,000
Value of real estate of corporations and villages ..	1,000,000
	<hr/>

Total State Assessors valuation of real estate...	\$12,040,000
	<hr/> <hr/>
Same, as equalized in 1862	\$9,391,200
Personal estate in 1861	838,368
	<hr/>

Total for taxation.....	\$10,229,568
	<hr/> <hr/>
Cash value of farms by the U. S. census of 1860...	\$11,173,680
Add State Assessors valuation of villages, &c	1,000,000
	<hr/>

Total value of real estate on the basis of the U. S. census and State Assessors valuation of villages, &c	\$12,173,680
	<hr/> <hr/>

YATES COUNTY.

Yates county is bounded on the east by the Seneca Lake, on the south by part of the counties of Schuyler and Steuben, on the west by part of the county of Ontario and Canandaigua lake, and on the north by the county of Ontario. Its surface is slightly hilly, and gently undulating, and the greater portion of the county is situated within the winter wheat region. Its soil is admirably adapted to the profitable cultivation of that plant, and

to the other grains; and it is, therefore, in the first class. It is a thriving agricultural, inland county, which has in its railroad, canal and lake facilities for marketing its surplus products abundant means for developing its resources, and must gradually increase in population and wealth, but not as rapidly as some of the more northern wheat growing counties. It has no important manufacturing centre, nor any peculiar advantages for building one up at present. Its valuations will require revision once in two years. Its material statistics are as follows, viz :

Acres returned by supervisors, in 1861, 207,317.

Average price of farm lands per acre, as fixed by the Board of Equalization for 1862, \$40.

Same, as equalized in 1862, \$31.20.

Acres reported by U. S. census, 1860 :

Improved.....	154,531
Unimproved	48,227
	<u>202,758</u>

Cash value of farms per acre by U. S. census, \$45.60.

Aggregate value of farm lands.....	\$8,282,680
Value of real estate of corporations and villages..	1,500,000

Total State Assessors' valuation of real estate..	<u>\$9,782,680</u>
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Same, as equalized in 1862.....	\$7,537,219
Personal estate in 1861.....	954,747

Total for taxation.....	<u>\$8,491,966</u>
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Cash value of farm lands by U. S. census, 1860....	\$9,325,520
Add State Assessors' valuation of villages, &c....	1,500,000

Aggregate value of real estate, on the basis of U. S. census and State Assessors' valuation of villages, &c.....	<u>\$10,825,520</u>
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All of which is respectfully submitted.

THEODORE C. PETERS,

ALBANY, January 12, 1863.

Senior State Assessor.

A P P E N D I X .

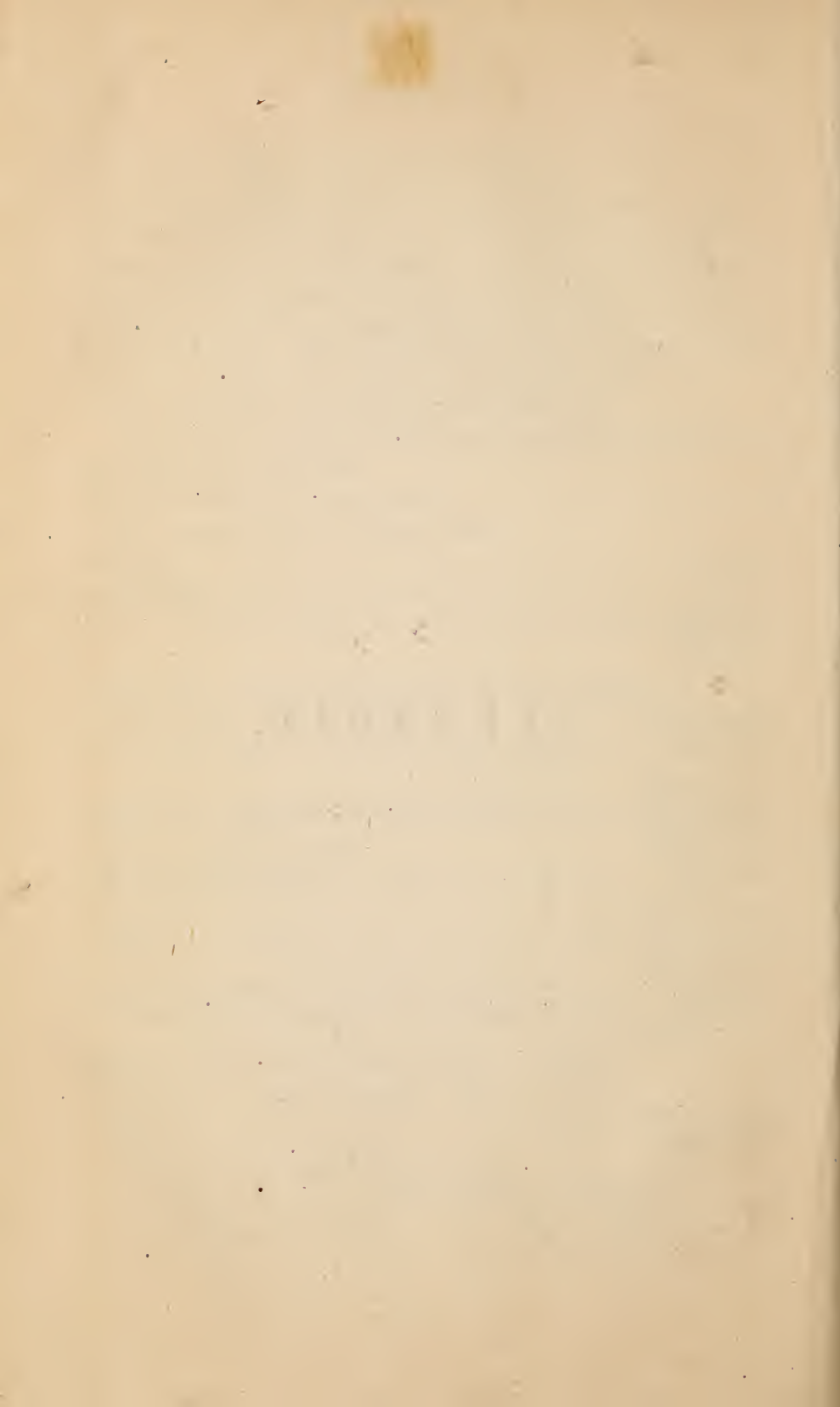


TABLE A.
CLASS I.—SOIL.

COUNTIES.	Acres taxed in thousands—1858.	Acres to one inhabitant.	Value of agricultural products per acre, per census.	Cash value of farms per acre per census.	Rate per capita co. assessors' value of real estate.	Rate per capita of cash value of farms per census.
Cayuga	416	8	\$14 03	\$50	\$300	\$470
Genesee	315	10	12 36	51	360	519
Livingston	381	10	11 66	59	311	605
Monroe	392	4	15 45	75	254	570
Niagara	313	6	12 93	52	233	340
Onondaga	463	5	12 97	55	284	416
Ontario	390	9	12 12	54	341	497
Orleans	237	8	14 27	53	340	452
Seneca	194	4	14 12	54	361	420
Wayne	357	8	15 39	47	264	370
Yates	207	10	9 90	47	359	501

SUB-CLASS I.—LOCATION, &c.

Albany	308	3	\$11 12	\$46	\$300	\$286
Columbia	377	8	9 97	50	230	517
Dutchess	490	8	8 58	56	353	584
Erie	614	4	9 17	40	335	422
Kings	18	-----	77 48	526	430	770
Oneida	726	7	9 68	33	127	285
Orange	477	8	9 46	45	325	360
Queens	184	4	14 03	93	305	350
Rensselaer	395	5	9 90	42	245	362
Richmond	30	1	8 77	175	330	250
Suffolk	404	10	6 67	32	217	327
Westchester	290	4	11 24	101	412	366

CLASS II.—SOIL.

COUNTIES.	Acres taxed in thousands—1858.	Acres to one inhabitant.	Value of agricultural products per acre pr census.	Cash value of farms per acre, per census.	Rate per capita co. assr's value of real estate.	Rate per capita of cash value of farms p. c's.
Chautauqua	650	12	\$8 98	\$26	\$244	\$321
Chenango	544	14	9 88	24	250	362
Cortland	307	13	11 10	28	220	357
Herkimer	644	17	7 32	23	215	390
Jefferson	733	11	9 25	26	210	288
Madison	389	9	11 38	37	219	334
Montgomery	227	7	13 94	45	205	343
Otsego	509	10	8 38	36	200	374
Schenectady	121	6	9 90	37	260	614
Schoharie	374	11	10 80	27	170	305
Schuyler	198	10	9 22	37	245	412
St. Lawrence	1,620	22	5 17	11	205	247
Tompkins	292	9	13 05	40	190	376
Washington	496	11	9 37	30	270	347
Wyoming	368	11	13 30	32	240	372

SUB-CLASS II.—SOIL AND LOCATION.

Greene	386	12	\$5 88	\$22	\$304	\$272
Oswego	595	9	7 50	23	188	253
Putnam	135	10	8 95	45	315	473
Rockland	101	5	7 21	48	240	256
Saratoga	508	10	6 67	26	186	276
Ulster	664	10	5 03	24	200	242

CLASS III.

Allegany	641	15	\$6 27	\$12	\$195	\$294
Broome	430	12	6 74	25	170	302
Cattaraugus	801	20	5 35	14	170	281
Chemung	244	9	7 82	28	225	255
Clinton	622	15	3 90	10	134	102
Delaware	885	23	5 16	13	190	288
Essex	1,068	38	1 86	4	144	164
Franklin	997	40	3 43	5	160	200
Fulton	316	14	6 28	16	163	222
Hamilton	749	241	1 00	1	151	252
Lewis	740	30	3 29	10	180	300
Steuben	835	13	5 80	22	205	290
Sullivan	577	20	3 17	9	130	195
Tioga	308	12	9 92	25	185	292
Warren	404	27	2 37	6	113	133

(B.)

"Digest of Facts," as acted upon by the Board of Equalization, for the year 1862.

COUNTIES.	Price of farm lands per acre.	Whole number of acres taxed as re- visors.	Aggregate valua- tion of farm lands.	State Assessors' valuation of real estate in villages and of corpora- tions.	State Assessors' valuation of the real estate of cities.	Aggregate of State Assessors' valua- tion of real es- tate.	State Assessors' valuation of real estate as fixed by Board of Equali- zation.	Local Assessors' valuation of per- sonal estate for 1861.	Value of real and personal estate as fixed by Board of Equalization for the year 1862.
Albany	\$50	\$308,148	\$15,407,400	\$4,000,000	\$23,000,000	\$42,407,400	\$33,077,772	\$6,276,718	\$39,354,490
Allegany	15	641,093	9,616,395	1,300,000	.....	10,916,395	8,315,44	754,257	9,069,698
Broome	18	431,081	7,759,458	2,700,000	.....	10,459,458	8,158,828	854,585	9,012,913
Cattaraugus.....	11	801,502	8,814,322	1,500,000	.....	10,314,322	8,045,172	419,282	8,464,454
Cayuga.....	45	416,045	18,722,125	2,000,000	3,475,000	24,197,125	18,873,680	3,418,399	21,292,079
Chautauqua.....	20	650,613	13,012,260	3,000,000	.....	16,012,260	12,489,563	1,791,236	12,290,799
Chemung.....	22	250,131	5,502,926	2,500,000	.....	8,002,926	6,242,283	836,058	7,078,341
Chenango.....	18	543,910	9,790,380	1,500,000	.....	11,290,380	8,206,497	1,606,301	9,812,798
Clinton.....	9	617,776	5,558,184	900,000	.....	6,458,184	5,037,384	703,647	7,171,031
Columbia.....	45	383,294	17,248,230	4,000,000	1,000,000	22,248,230	17,358,620	4,361,102	21,719,722
Cortland.....	20	309,338	6,186,760	1,400,000	.....	7,586,760	5,918,673	6,542,188	7,899,156
Delaware.....	9	877,593	7,898,327	700,000	.....	8,598,327	6,706,696	1,192,460	7,899,156
Dutchess.....	55	488,802	26,884,110	4,000,000	2,226,000	33,110,110	33,925,886	8,031,920	33,857,806
Erie.....	28	614,171	17,205,188	4,000,000	30,000,000	51,205,188	39,922,495	6,605,505	46,538,000
Essex.....	3	1,068,691	3,306,075	500,000	.....	3,806,075	2,890,737	457,705	3,348,442
Franklin.....	4	997,053	3,988,202	900,000	.....	4,888,202	3,812,898	402,465	4,215,363
Fulton.....	14	313,162	4,384,268	250,000	.....	4,634,268	3,614,730	539,766	4,154,490
Genesee.....	40	309,804	12,392,160	2,000,000	.....	14,392,160	14,225,885	1,849,719	13,075,604
Greene.....	18	387,718	6,978,924	2,000,000	.....	8,978,924	7,003,561	1,236,898	8,240,459
Hamilton.....	1	772,846	772,846	.....	.....	772,846	602,816	3,757	606,573
Herkimer.....	15	653,728	9,805,905	2,000,000	.....	11,805,905	9,208,006	1,835,862	11,144,868
Jefferson.....	20	758,126	14,662,520	3,000,000	.....	17,662,520	13,776,766	2,790,116	16,566,882
Kings.....	220	18,740	4,822,800	3,000,000	96,200,000	104,022,800	80,597,840	12,646,100	93,243,940
Lewis.....	8	713,651	5,709,208	300,000	.....	6,009,208	4,799,503	592,074	5,391,577
Livingston.....	45	382,126	17,181,455	2,500,000	.....	19,681,455	15,302,623	2,294,767	17,997,390
Madison.....	30	388,971	11,669,160	2,570,000	.....	14,169,160	11,050,945	2,229,590	13,280,535
Monroe.....	45	390,699	17,581,455	4,000,000	10,702,000	32,283,455	25,181,094	4,426,148	29,607,242

B.—Continued.

COUNTIES.	Price of farm lands per acre.	Whole number of acres taxed as super-visors.	Aggregate valuation of farm lands.	State Assessors' valuation of real estate in villages and of corporations.	State Assessors' valuation of the real estate of cities.	Aggregate of State Assessors' valuation of real estate.	State Assessors' valuation of real estate as fixed by Board of Equalization.	Local Assessors' valuation of personal estate for 1861.	Value of real and personal estate as fixed by Board of Equalization for the year 1862.
Montgomery	\$40	\$231,450	\$9,258,000	\$2,000,000	.....	\$11,258,000	\$8,781,094	\$659,631	\$9,440,725
New York.....	.....	13,920	.....	.....	\$486,000,600	486,000,000	375,000,000	174,624,306	549,624,366
Niagara	45	310,520	13,913,400	3,500,000	.....	17,413,400	13,629,258	1,784,967	15,414,225
Oneida	28	735,612	20,507,136	4,000,000	3,150,000	27,657,136	21,642,766	3,067,196	24,709,962
Onondaga.....	45	461,620	20,772,900	2,000,000	6,750,000	29,522,900	23,027,862	3,273,825	26,801,687
Ontario	45	390,139	17,556,255	3,500,000	.....	21,056,255	16,423,879	3,344,641	19,768,520
Orange	45	479,345	21,570,525	4,000,000	.....	25,570,525	19,845,010	6,010,061	25,855,071
Orleans.....	45	236,320	10,634,400	2,000,000	.....	12,634,400	9,794,830	1,009,753	10,764,583
Oswego.....	18	462,399	8,323,182	2,000,000	3,000,000	13,323,182	10,197,855	1,834,210	12,032,065
Otsego.....	19	609,167	11,574,173	1,500,000	.....	13,074,173	10,197,855	2,209,485	12,407,340
Putnam.....	40	130,151	5,200,040	300,000	.....	5,500,040	4,294,911	978,357	5,272,968
Queens.....	80	180,687	14,454,960	6,000,000	.....	20,454,960	15,964,868	5,223,418	21,188,286
Rensselaer.....	40	390,867	15,634,680	3,000,000	12,000,000	30,634,680	23,895,051	7,258,439	31,153,490
Richmond.....	110	30,233	3,322,230	3,000,000	.....	6,322,230	4,931,940	887,700	5,819,040
Rockland.....	45	101,737	4,577,715	1,500,000	.....	6,077,715	4,740,618	1,287,416	6,028,034
Saratoga.....	20	509,390	10,187,806	2,000,000	.....	12,187,806	9,506,489	2,838,748	12,345,237
Schenectady.....	50	112,575	6,123,760	500,000	1,500,000	8,128,760	6,340,435	805,794	7,146,229
Schoharie.....	20	378,364	7,466,080	500,000	.....	7,966,080	6,213,843	841,685	7,055,228
Schuyler.....	28	200,597	6,616,716	1,000,000	.....	7,616,716	5,930,941	346,250	6,277,191
Seneca.....	45	197,614	8,892,630	2,000,000	.....	11,892,630	9,276,251	1,598,807	10,875,058
St. Lawrence.....	9	1,679,295	15,123,165	2,000,000	.....	17,123,165	13,356,451	1,704,190	15,060,641
Steuben.....	14	635,000	11,690,000	2,000,000	.....	13,690,000	10,665,991	2,253,921	12,919,912
Suffolk.....	17	418,967	7,122,439	1,000,000	.....	8,112,439	6,335,608	2,067,275	8,402,783
Sullivan.....	8	571,500	4,572,080	1,000,000	.....	5,572,080	4,346,223	411,522	4,757,745
Tioga.....	20	309,890	6,197,800	2,000,000	.....	8,197,800	6,394,284	873,487	7,268,771
Tompkins.....	30	292,164	8,764,920	1,500,000	.....	10,264,920	8,006,638	1,333,211	9,339,849
Ulster.....	20	669,713	13,394,260	2,500,000	.....	15,894,260	12,395,888	2,430,903	14,826,791

Warren.....	4	488,929	1,955,716	250,000	.....	2,205,716	1,720,459	423,000	2,143,459
Washington.....	30	498,597	14,957,610	2,000,000	.....	16,957,610	13,256,936	3,204,838	16,461,774
Wayne.....	45	356,111	16,024,995	3,000,000	.....	19,024,995	14,838,497	1,697,018	10,536,115
Westchester.....	100	280,193	28,919,300	19,000,000	.....	47,919,300	36,679,000	6,850,937	43,529,937
Wyoming.....	30	368,000	11,040,000	1,000,000	.....	12,040,000	9,391,200	838,368	10,229,568
Yates.....	40	207,317	8,282,680	1,500,000	.....	9,782,680	7,537,219	954,747	8,491,966
Total.....		\$27,624,782	\$648,392,863	\$138,600,000	\$679,753,000	1,435,866,153	1,139,788,705	\$313,802,682	\$1,477,897,709

(C.)

TABLE showing population, banking capital, local assessors' valuation of real estate for 1861, and the rate per capita of banking capital, also of personal estate, and the excess of personal estate per capita over bank capital, as well as the rate per capita of the equalized value of real estate, and of local assessors' valuation of the same.

COUNTIES.	Population for 1860 by U. S. census.	Bank capital, October 1, 1861.	Local assessors' valuation of real estate, as returned by supervisors, '61.	Rate per capita of bank capital.	Rate per capita of personal estate, as returned by the supervisors, 1861.	Rate per capita of personal estate over banking capital.	Rate per capita of equalized real estate, 1862.	Rate per capita of real estate, according to local assessors' valuation, '61.
Albany	113,916	\$3,233,250	\$31,381,015	\$28 00	\$55 00	\$27 00	\$293 00	\$275 00
Allegany	41,881	100,000	7,330,750	2 00	18 00	16 00	198 00	175 00
Broome	35,906	400,000	6,403,490	11 00	24 00	13 00	225 00	178 00
Cattaraugus	43,886	.....	6,808,871	.....	9 00	9 00	132 00	155 00
Cayuga	55,767	950,000	15,234,595	17 00	61 00	44 00	337 00	272 00
Chautauqua	58,418	536,750	12,512,403	9 00	31 00	22 00	215 00	214 00
Chemung	29,917	359,000	5,900,394	13 00	31 00	18 00	231 00	222 00
Chemung	275,000	90,934	9,111,955	6 00	39 00	33 00	200 00	220 00
Clinton	45,735	150,000	5,251,308	3 00	15 00	12 00	109 00	115 00
Columbia	47,172	1,060,000	13,557,739	22 00	92 00	70 00	370 00	288 00
Cortland	26,294	100,000	5,159,395	2 00	24 00	22 00	227 00	193 00
Delaware	42,465	275,000	7,421,977	7 00	37 00	30 00	157 00	175 00
Delaware	64,941	1,702,900	21,947,360	26 00	124 60	98 00	396 00	323 00
Dutchess	141,971	2,438,850	36,629,213	17 00	47 00	30 00	282 00	239 00
Erie	28,814	100,000	3,643,025	3 00	16 00	13 00	102 00	136 00
Essex	30,837	150,000	4,184,126	5 00	13 00	8 00	123 00	166 00
Franklin	24,162	250,000	3,451,202	10 00	22 00	12 00	108 00	143 00
Fulton	32,189	340,000	10,993,112	10 00	37 00	47 00	349 00	342 00
Genesee	31,930	437,132	5,800,183	14 00	37 00	23 00	218 00	181 00
Greene	3,024	.....	466,798	.....	1 00	1 00	191 00	126 00
Hamilton	40,561	773,125	7,866,381	19 00	47 00	28 00	227 00	194 00
Herkimer	69,825	791,900	12,365,049	11 00	39 00	28 00	197 00	178 00
Jefferson	279,122	3,310,000	98,509,344	12 00	45 00	33 00	288 00	353 00

Lewis	28,580	102,450	3,581,769	4 00	21 00	17 00	168 00	125 00
Livingston	39,546	480,250	11,920,895	12 00	58 00	46 00	410 00	302 00
Madison	43,545	735,000	9,013,379	17 00	51 00	34 00	254 00	230 00
Monroe	100,648	2,424,820	22,428,831	24 00	22 00	20 00	250 00	226 00
Montgomery	30,866	765,125	6,098,176	25 00	41 00	0 04	283 00	198 00
New York	815,669	69,650,605	406,882,790	85 00	215 00	130 00	460 00	500 00
Ningara	50,399	354,000	11,587,503	7 00	35 00	27 00	270 00	230 00
Oneida	103,201	2,115,880	13,432,035	20 00	29 00	9 00	206 00	127 00
Onondaga	90,686	1,565,700	22,465,219	15 00	36 00	27 00	254 00	248 00
Ontario	44,563	231,000	13,872,858	5 00	74 00	70 00	369 00	312 00
Orange	63,812	1,601,160	19,487,162	25 00	95 00	69 00	305 00	305 00
Orleans	28,717	171,200	8,144,330	6 00	35 00	29 00	341 00	288 00
Oswego	75,938	1,103,000	12,013,716	14 00	134 00	10 00	134 00	158 00
Otsego	50,157	779,350	9,548,304	15 00	44 00	39 00	203 00	196 00
Putnam	14,002	304,557	3,982,103	22 00	70 00	48 00	307 00	284 00
Queens	57,391	.....	17,874,950	.....	92 00	92 00	226 00	259 00
Rensselaer	86,328	3,750,500	19,063,031	43 00	84 00	41 00	277 00	220 00
Richmond	25,492	.....	6,025,558	.....	35 00	35 00	194 00	236 00
Rockland	22,492	89,900	4,772,080	4 00	58 00	54 00	211 00	212 00
Saratoga	51,729	610,000	8,862,388	12 00	55 00	43 00	184 00	171 00
Seheoctady	20,002	250,000	4,941,021	12 00	40 00	28 00	317 00	247 00
Schoharie	34,469	50,000	5,305,784	15 00	25 00	10 00	180 50	154 00
Schuyler	18,840	50,000	4,062,468	3 00	18 00	16 00	315 00	216 00
Seneca	28,138	250,000	9,118,689	9 00	57 00	48 00	330 00	324 00
St. Lawrence	83,689	422,000	14,376,546	5 00	20 00	15 00	160 00	172 00
Steuben	66,689	270,000	12,126,697	4 00	34 00	30 00	160 00	182 00
Suffolk	43,275	120,000	8,854,957	3 00	48 00	45 00	146 00	205 00
Sullivan	32,585	150,000	3,559,073	5 00	13 00	8 00	134 00	110 00
Tioga	28,748	406,100	4,559,675	14 00	34 00	20 00	223 00	159 00
Tompkins	31,409	340,000	5,729,839	11 00	43 00	32 00	255 00	180 00
Ulster	76,381	1,025,000	11,822,183	13 00	32 00	19 00	162 00	155 00
Warren	21,434	248,400	2,151,073	12 00	20 00	8 00	80 00	100 00
Washington	45,904	1,079,950	12,876,110	23 00	70 00	47 00	290 00	280 00
Wayne	47,702	290,820	12,279,604	6 00	35 00	29 00	294 00	260 00
Westchester	99,497	571,150	34,399,592	6 00	37 00	64 00	370 00	345 00
WYoming	31,968	85,000	7,402,896	3 00	26 00	23 00	294 00	232 00
Yates	20,290	25,000	6,522,036	1 00	47 00	46 00	373 00	321 00
Total	3,880,728	\$107,656,664	\$1,121,134,480					

* Montgomery county returns less personal estate than her banking capital by \$105,494.





